

Status: Point in time view as at 13/08/2009.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Part I. (See end of Document for details)

SCHEDULES

SCHEDULE 14

AMENDMENTS CORRECTING ERRORS IN THE TAXES ACT 1988

PART I

AMENDMENTS OF THE TAXES ACT 1988

1 The Taxes Act 1988 shall have effect, and shall be deemed always to have had effect, subject to the amendments made by this Part of this Schedule.

F12

Textual Amendments

F1 Sch. 14 para. 2 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 354, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

3 In section 213(6), for “(3)(1)(a)” there shall be substituted “ (3)(a) ”.

4 F2(1)

F3(2)

Textual Amendments

F2 Sch. 14 para. 4(1) repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 3 (with Sch. 2)

F3 Sch. 14 para. 4(2) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, Sch. 6 para. 167(3), Sch. 8 Pt. 1 (with Sch. 7)

F45

Textual Amendments

F4 Sch. 14 para. 5 repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 3 (with Sch. 2)

F56

Textual Amendments

F5 Sch. 14 para. 6 repealed (27.7.1999 with effect in relation to any payment of interest falling within s. 38(3)(4) of the amending Act) by 1999 c. 16, s. 139, Sch. 20 Pt. III(7) Note 4

Status: Point in time view as at 13/08/2009.

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1990, Part I. (See end of Document for details)*

F67

Textual Amendments
F6 Sch. 14 para. 7 repealed (for losses incurred in accounting periods ending on or after 01.04.1991) by Finance Act 1991 (c. 31, SIF 63:1), s. 123, Sch. 19 Pt.V Note 4.

8 In section 478(3), for the words “section (2)” there shall be substituted the words “subsection (2)”.

9 In section 751(1)(a), for the words “the persons” there shall be substituted the word “persons”.

10 In section 757(7), before the words “the earliest date” there shall be inserted the words “any time on or after”.

11 In section 761(1), for the words “and Schedule” there shall be substituted the words “or Schedule”.

F712

Textual Amendments
F7 Sch. 14 para. 12 repealed (31.7.1998 with effect as mentioned in s. 108(5) of the repealing Act) by 1998 c. 36, s. 165, Sch. 27 Pt. III(25) Note

F813

Textual Amendments
F8 Sch. 14 para. 13 repealed (27.7.1999 with effect as mentioned in s. 91 of the repealing Act) by 1999 c. 16, ss. 93, 139, Sch. 20 Pt. III(19) Note

Status:

Point in time view as at 13/08/2009.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Part I.