

Status: Point in time view as at 15/09/2016.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, SCHEDULE 6. (See end of Document for details)

SCHEDULES

SCHEDULE 6

Section 79.

TAXATION OF DISTRIBUTIONS: SUPPLEMENTAL PROVISIONS

The Taxes Act 1988

- 1 In each of sections 167(2A), ^{F1} . . . , ^{F2} . . . and 819(2) of the Taxes Act 1988 (definitions of excess liability), and in the definition of “excess liability” in paragraph 19(1) of Schedule 7 to that Act, for “were charged at the basic rate” there shall be substituted “ by virtue of section 1(2)(aa) were charged at the basic rate, or (so far as applicable in accordance with section 207A) the lower rate, ”.

Textual Amendments

- F1** Words in Sch. 6 para. 1 repealed (3.5.1994 with effect in accordance with s. 81(6) of the amending Act) by 1994 c. 9, s. 258, **Sch. 26 Pt. V(2)** Note
- F2** Words in Sch. 6 para. 1 repealed (1.5.1995 with effect for the year 1995-96 and subsequent years of assessment) by 1995 c. 4, s. 162, **Sch. 29 Pt. VIII(8)**

^{F3}2

Textual Amendments

- F3** Sch. 6 para. 2 repealed (with effect in accordance with s. 883(1) of the amending Act) by **Income Tax (Trading and Other Income) Act 2005 (c. 5)**, s. 883(1), **Sch. 3** (with Sch. 2)

^{F4}3

Textual Amendments

- F4** Sch. 6 para. 3 repealed (31.7.1997 with effect in relation to distributions made on or after 6.4.1999) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(9)** Note 3

^{F5}4

Textual Amendments

- F5** Sch. 6 para. 4 repealed (3.5.1994 with effect in accordance with s. 111 and **Sch. 14** of the amending Act) by 1994 c. 9, s. 258, **Sch. 26 Pt. V(13)** Note

^{F6}5

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Textual Amendments

F6 Sch. 6 para. 5 repealed (3.5.1994 with effect in accordance with s. 111 and [Sch. 14](#) of the amending Act) by 1994 c. 9, s. 258, [Sch. 26 Pt. V\(13\)](#) Note

^{F7}6

Textual Amendments

F7 Sch. 6 para. 6 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

^{F8}7

Textual Amendments

F8 Sch. 6 para. 7 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

^{F9}8

Textual Amendments

F9 [Sch. 6 para. 8](#) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F10}9

Textual Amendments

F10 [Sch. 6 para. 9](#) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F11F12}10

Textual Amendments

F11 Sch. 6 para. 10 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 10 Pt. 13](#) (with [Sch. 9](#) paras. 1-9, 22)

F12 Sch. 6 para. 10 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1

^{F13}11

Textual Amendments

F13 [Sch. 6 para. 11](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#) Pts. 1, 2)

^{F14}12

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Textual Amendments

F14 Sch. 6 para. 12 repealed (31.7.1998 with effect in accordance with [Sch. 3](#) of the amending Act) by 1998 c. 36, s. 165, [Sch. 27 Pt. III\(2\)](#) Note

^{F15}13

Textual Amendments

F15 [Sch. 6 para. 13](#) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F16}14

Textual Amendments

F16 Sch. 6 para. 14 repealed (29.4.1996 and coming into force in accordance with s. 73 and [Sch. 6](#) of the amending Act) by 1996 c. 8, s. 205, [Sch. 41 Pt. V\(1\)](#)

^{F17}15

Textual Amendments

F17 [Sch. 6 para. 15](#) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F18}16

Textual Amendments

F18 Sch. 6 para. 16 repealed (31.7.1998 with effect in accordance with [Sch. 3](#) of the amending Act) by 1998 c. 36, s. 165, [Sch. 27 Pt. III\(2\)](#) Note

^{F19}17

Textual Amendments

F19 Sch. 6 para. 17 repealed (29.4.1996 with effect as mentioned in Note to [Sch. 41 Pt. V\(2\)](#) of amending Act) by 1996 c. 8, s. 205, [Sch. 41 Pt. V\(2\)](#) Note

^{F20}18

Textual Amendments

F20 Sch. 6 para. 18 repealed (29.4.1996 with effect in accordance with the provisions of Chapter II of [Pt. IV](#) of the amending Act) by 1996 c. 8, s. 205, [Sch. 41 Pt. V\(3\)](#)

^{F21}19

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Textual Amendments

F21 Sch. 6 para. 19 repealed (19.3.1997 with effect in relation to, and to transfers under, any arrangement made on or after such day as may be appointed by order under [Sch. 10 para. 7\(1\)](#) of the amending Act) by 1997 c. 16, ss. 76, 113, [Sch. 10 Pt. I para. 7\(1\)](#), [Sch. 18 Pt. VI\(10\)](#) Note 1

The Finance Act 1989 (c. 26)

20 In each of sections 68(2)(c) and 71(4)(c) of the Finance Act 1989 ^{F22}. . . (which contain references to a rate equal to the sum of the basic rate and the additional rate), for the words from “a rate” to “additional rate” there shall be substituted “the rate applicable to trusts”.

Textual Amendments

F22 Words in Sch. 6 para. 20 repealed (29.4.1996 with effect in accordance with the provisions of Chapter II of [Pt. IV](#) of the amending Act) by 1996 c. 8, s. 205, [Sch. 41 Pt. V\(3\)](#)

The Finance Act 1990 (c. 29)

^{F23}21

Textual Amendments

F23 Sch. 6 para. 21 repealed (29.4.1996 with effect in accordance with the provisions of Chapter II of [Pt. IV](#) of the amending Act) by 1996 c. 8, s. 205, [Sch. 41 Pt. V\(3\)](#)

The Taxation of Chargeable Gains Act 1992 (c. 12)

^{F24}22

Textual Amendments

F24 Sch. 6 para. 22 repealed (27.7.1999 with effect for the year 1999-00 and subsequent years of assessment) by 1999 c. 16, s. 139, [Sch. 20 Pt. III\(1\)](#) Note

^{F25}23

Textual Amendments

F25 Sch. 6 para. 23 repealed (31.7.1998 with application for the year 1998-99 and subsequent years of assessment) by 1998 c. 36, ss. 120(2), 165, [Sch. 27 Pt. III\(29\)](#) Note

^{F26}24

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Textual Amendments

- F26** Sch. 6 para. 24 repealed (1.5.1995 with effect for the year 1995-96 and subsequent years of assessment) by 1995 c. 4, s. 162, **Sch. 29 Pt. VIII(8)**, note

Commencement

- 25 (1) This Schedule, except the provisions to which sub-paragraphs (2) to (5) below apply, shall have effect for the year 1993-94 and subsequent years of assessment.

^{F27}(2)

^{F28}(3)

^{F28}(4)

^{F29}(5)

Textual Amendments

- F27** Sch. 6 para. 25(2) repealed (3.5.1994 with effect in accordance with s. 111 and **Sch. 14** of the amending Act) by 1994 c. 9, s. 258, **Sch. 26 Pt. V(13)** Note

- F28** Sch. 6 para. 25(3)(4) repealed (19.3.1997 with effect in relation to, and to transfers under, any arrangement made on or after such day as may be appointed by order under **Sch. 10 para. 7(1)** of the amending Act) by 1997 c. 16, ss. 76, 113, **Sch. 10 Pt. I para. 7(1)**, **Sch. 18 Pt. VI(10)** Note 1

- F29** Sch. 6 para. 25(5) repealed (29.4.1996 with effect in accordance with the Note to **Sch. 41 Pt. V(2)** of the amending Act) by 1996 c. 8, s. 205, **Sch. 41 Pt. V(2)** Note

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