

*Status: Point in time view as at 01/04/2010.*

*Changes to legislation: Finance Act 1994, SCHEDULE 17 is up to date with all changes known to be in force on or before 08 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 17

Section 146.

#### MINOR CORRECTIONS

- 1 Section 43(1) of the Taxes Act 1988 shall have effect, and be deemed always to have had effect, as if the words “or IV” were omitted.
- 2 (1) Subsection (1) of section 271 of that Act shall have effect, and be deemed always to have had effect, as if—
- (a) the words “or contract”, wherever they occur, were omitted;
  - (b) in paragraph (b), the words “or the contract was made after that date” were omitted; and
  - (c) in paragraph (c), the words “or, as the case may be, the body with which the contract was made” were omitted.
- (2) Subsection (2) of that section shall have effect, and be deemed always to have had effect, as if paragraph (b) and the word “or” immediately preceding it were omitted.

F13 .....

#### Textual Amendments

- F1 Sch. 17 para. 3 repealed (27.7.1999 with effect in accordance with Note 4 to the repealing Schedule) by 1999 c. 16, s. 139, [Sch. 20 Pt. III\(7\)](#)

F24 .....

#### Textual Amendments

- F2 Sch. 17 para. 4 repealed (1.5.1995 with effect in accordance with Sch. 8 para. 57 of the repealing Act) by 1995 c. 4, s. 162, [Sch. 29 Pt. VIII\(5\)](#), Note 2 (with Sch. 8 paras. 55(2), 57(1))

F35 .....

#### Textual Amendments

- F3 Sch. 17 para. 5 repealed (22.7.2004) (with effect in accordance with s. 77 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 2\(7\)](#)

F46 .....

#### Textual Amendments

- F4 Sch. 17 para. 6 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with Sch. 2)

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F57 .....

**Textual Amendments**

**F5** Sch. 17 para. 7 repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

8 Sections <sup>F6</sup>... 843(2) of that Act (in their application as amended by the <sup>M1</sup>Taxation of Chargeable Gains Act 1992) shall have effect, and be deemed always to have had effect, as if, in each case, for “the 1990 Act” there were substituted “the 1992 Act”.

**Textual Amendments**

**F6** Words in Sch. 17 para. 8 repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

**Marginal Citations**

**M1** 1992 c. 12.

9 Paragraph 8(b) of Schedule 11 to that Act (in its application as amended by the <sup>M2</sup>Capital Allowances Act 1990) shall have effect, and be deemed always to have had effect, as if the words “Chapter II of Part I of the 1968 Act or” were omitted.

**Marginal Citations**

**M2** 1990 c. 1.

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