

Status: Point in time view as at 06/04/2007.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, SCHEDULE 6. (See end of Document for details)

SCHEDULES

SCHEDULE 6

Section 39.

AMENDMENTS IN CONNECTION WITH CHARGE UNDER SCHEDULE A

The Taxes Act 1988

F1₁

Textual Amendments

F1 Sch. 6 para. 1 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

2 In section 18(3) of that Act (Cases under Schedule D), in Case I, at the end there shall be inserted “ but not contained in Schedule A ”.

3 Sections 22 and 23 of that Act (assessments to income tax under Schedule A and collection from lessees and agents) shall cease to have effect.

F2₄

Textual Amendments

F2 Sch. 6 para. 4 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F3₅

Textual Amendments

F3 Sch. 6 para. 5 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F4₆

Textual Amendments

F4 Sch. 6 para. 6 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F5₇

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Textual Amendments

F5 Sch. 6 para. 7 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F68

Textual Amendments

F6 Sch. 6 para. 8 repealed (19.3.1997 with effect as mentioned in s. 85, **Sch. 15 para. 9(1)** of the amending Act) by 1997 c. 16, s. 113, **Sch. 18 Pt. VI(11)** Note

F79

Textual Amendments

F7 Sch. 6 para. 9 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F810

Textual Amendments

F8 Sch. 6 para. 10 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F911

Textual Amendments

F9 Sch. 6 para. 11 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F1012

Textual Amendments

F10 Sch. 6 para. 12 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F1113

Textual Amendments

F11 Sch. 6 para. 13 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F1214

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Textual Amendments

F12 Sch. 6 para. 14 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F1315

Textual Amendments

F13 Sch. 6 para. 15 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F1416

Textual Amendments

F14 Sch. 6 para. 16 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F15**F16**17

Textual Amendments

F15 Sch. 6 para. 17 repealed (6.4.2005) by **Income Tax (Trading and Other Income) Act 2005** (c. 5), s. 883(1), **Sch. 3** (with **Sch. 2**)
F16 Sch. 6 para. 17 repealed (6.4.2007) by **Income Tax Act 2007** (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with **Sch. 2**)

F1718

Textual Amendments

F17 Sch. 6 para. 18 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(7) Note 4 of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(7)** Note 4

F1819

Textual Amendments

F18 Sch. 6 para. 19 repealed (6.4.2007) by **Income Tax Act 2007** (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with **Sch. 2**)

F1920

Textual Amendments

F19 Sch. 6 para. 20 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F2021

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Textual Amendments

F20 Sch. 6 para. 21 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

^{F21}22

Textual Amendments

F21 Sch. 6 para. 22 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

^{F22}23

Textual Amendments

F22 Sch. 6 para. 23 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

^{F23}24

Textual Amendments

F23 Sch. 6 para. 24 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

^{F24}25

Textual Amendments

F24 Sch. 6 para. 25 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

26 In section 692(1) of that Act (reimbursement of settlor), for the words from “the profits” onwards there shall be substituted “ either the profits of a trade carried on by the settlor or the profits of a Schedule A business so carried on ”.

27 In section 779(13)(a) of that Act (definition of relevant tax relief for the purposes of anti-avoidance provisions), the words “allowable by virtue of sections 25, 26 and 28 to 31 and Schedule 1” shall be omitted.

28 In section 832(1) of that Act (interpretation of the Tax Acts), after the definition of “recognised clearing system” there shall be inserted the following definition—

““Schedule A business” means any business the profits or gains of which are chargeable to income tax under Schedule A, including the business in the course of which any transaction is by virtue of paragraph 1(2) of that Schedule to be treated as entered into;”.

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The Capital Allowances Act 1990 (c. 1)

F25 29

Textual Amendments

F25 Sch. 6 para. 29 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F26 30

Textual Amendments

F26 Sch. 6 para. 30 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F27 31

Textual Amendments

F27 Sch. 6 para. 31 repealed (19.3.1997 with effect as mentioned in s. 85, **Sch. 15 para. 9(1)** of the amending Act) by 1997 c. 16, s. 113, **Sch. 18 Pt. VI(11)** Note

F28 32

Textual Amendments

F28 Sch. 6 para. 32 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F29 33

Textual Amendments

F29 Sch. 6 para. 33 repealed (19.3.1997 with effect as mentioned in s. 85, **Sch. 15 para. 9(1)** of the amending Act) by 1997 c. 16, s. 113, **Sch. 18 Pt. VI(11)** Note

F30 34

Textual Amendments

F30 Sch. 6 para. 34 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

F31 35

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Textual Amendments

F31 Sch. 6 para. 35 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

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

^{F32}36

Textual Amendments

F32 Sch. 6 para. 36 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

^{F33}37

Textual Amendments

F33 Sch. 6 para. 37 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(4)** Note

The Finance (No. 2) Act 1992 (c. 48)

^{F34}38

Textual Amendments

F34 Sch. 6 para. 38 repealed (6.4.2005) by **Income Tax (Trading and Other Income) Act 2005 (c. 5)**, s. 883(1), **Sch. 3** (with Sch. 2)

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