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**Changes to legislation:** Finance Act 1996, Paragraph 6 is up to date with all changes known to be in force on or before 27 May 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 28

#### FOTRA SECURITIES: CONSEQUENTIAL AMENDMENTS

##### *The Taxes Act 1988*

- 6 In paragraph 1(3) of Schedule 24 to that Act <sup>F1</sup>... (amount taken into account in computing tax of company on the assumption that it is resident in the United Kingdom), for “by virtue of section 47 or 48” there shall be substituted, in each case, “and have been so received by virtue of section 154(2) of the Finance Act 1996”.

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#### **Textual Amendments**

- F1** Words in Sch. 28 para. 6 repealed (with effect in accordance with art. 1(2)(3), Sch. 1 of the amending S.I.) by [The Offshore Funds \(Tax\) Regulations 2009 \(S.I. 2009/3001\)](#), reg. 1(1), [Sch. 2](#)

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**Changes and effects yet to be applied to :**

- Sch. 28 para. 6 words omitted by [2008 c. 9 s. 41\(7\)\(e\)](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 26 para. 16 repealed by [2005 c. 22 Sch. 6 para. 9\(1\)\(b\)](#)[Sch. 11 Pt. 2\(6\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 9 repealed (1.4.2009, with effect in accordance with s. 1329(1) of the amending Act) by [2009 c. 4, s. 1329\(1\)](#), [Sch. 1 para. 673\(b\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#), [Pt. 8 para. 64](#)))