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*Status: This version of this cross heading no longer has effect.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2000. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## SCHEDULES

### <sup>F1F1</sup>SCHEDULE 8

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**Textual Amendments**

- F1** [Sch. 8](#) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

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**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. 6 para. 20A(1A)-(1C) inserted by [2011 c. 11 Sch. 20 para. 2](#) (This amendment not applied to legislation.gov.uk. Sch. 20 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 101(2)(a)(v) and word inserted by [2011 c. 11 Sch. 20 para. 7\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 20 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 14(6)-(9) inserted by [2012 c. 14 Sch. 32 para. 4](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15(3A)-(3D) inserted by [2012 c. 14 Sch. 32 para. 5\(5\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15(4)(za) inserted by [2012 c. 14 Sch. 32 para. 5\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15A(1) inserted by [2012 c. 14 Sch. 32 para. 6](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 24(4A)(4B) inserted by [2012 c. 14 Sch. 32 para. 7](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 26(3A) inserted by [2012 c. 14 Sch. 32 para. 8](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 28A and cross-heading inserted by [2012 c. 14 Sch. 32 para. 9](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 29(8) inserted by [2012 c. 14 Sch. 32 para. 10](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 40(4)(5) inserted by [2012 c. 14 Sch. 32 para. 13\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(2A) inserted by [2012 c. 14 Sch. 32 para. 14\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5A)-(5C) inserted by [2012 c. 14 Sch. 32 para. 14\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(7) substituted by [2012 c. 14 Sch. 32 para. 14\(8\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)

- Sch. 6 para. 6(1A) word substituted by [2012 c. 14 Sch. 32 para. 3\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(6) words inserted by [2012 c. 14 Sch. 32 para. 14\(7\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(2)(a) words substituted by [2012 c. 14 Sch. 32 para. 14\(2\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) Table words substituted by [2012 c. 14 Sch. 32 para. 14\(5\) \(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) Table words substituted by [2012 c. 14 Sch. 32 para. 14\(5\) \(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(c\)](#)
- Sch. 22 para. 18A and cross-heading inserted by [2024 c. 3 Sch. 8 para. 2\(2\)](#)
- Sch. 22 para. 46(3) inserted by [2024 c. 3 Sch. 8 para. 4\(b\)](#)
- Sch. 22 para. 23(3) inserted by [2024 c. 3 Sch. 8 para. 6](#)
- Sch. 22 para. 37(6) inserted by [2024 c. 3 Sch. 8 para. 7\(1\)\(b\)](#)