

*Status: Point in time view as at 06/04/2005.*

*Changes to legislation: Finance Act 2003, SCHEDULE 39 is up to date with all changes known to be in force on or before 30 June 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 39

Section 182

#### RELEVANT DISCOUNTED SECURITIES: WITHDRAWAL OF RELIEF FOR COSTS AND LOSSES, ETC

##### *Withdrawal of relief for incidental costs*

F1<sub>1</sub> .....

##### **Textual Amendments**

**F1** Sch. 39 paras. 1-4 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

##### *Withdrawal of relief for losses*

F1<sub>2</sub> .....

##### **Textual Amendments**

**F1** Sch. 39 paras. 1-4 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

##### *Withdrawal of loss relief: exception for strips of government securities*

F1<sub>3</sub> .....

##### **Textual Amendments**

**F1** Sch. 39 paras. 1-4 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

##### *Extension of provisions about strips to strips of foreign government securities*

F1<sub>4</sub> .....

##### **Textual Amendments**

**F1** Sch. 39 paras. 1-4 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

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*Consequential amendments*

5 F<sup>2</sup>(1) .....

F<sup>2</sup>(2) .....

F<sup>2</sup>(3) .....

(4) In section 710(3) of the Taxes Act 1988 (categories of security not included in accrued income scheme) after paragraph (e) insert—

“(f) any relevant discounted security within the meaning of Schedule 13 to the Finance Act 1996 (see paragraphs 3 and 14(1) of that Schedule).”.

**Textual Amendments**

**F2** Sch. 39 para. 5(1)-(3) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

*Commencement and transitional provisions*

F<sup>3</sup>6 .....

**Textual Amendments**

**F3** Sch. 39 para. 6 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

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