

Status: Point in time view as at 01/08/2022.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, SCHEDULE 1 is up to date with all changes known to be in force on or before 24 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 1

Section 7

FORMER INLAND REVENUE MATTERS

1 Capital gains tax.

Commencement Information

I1 Sch. 1 para. 1 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

2 Charities.

Commencement Information

I2 Sch. 1 para. 2 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

3 Child benefit.

Commencement Information

I3 Sch. 1 para. 3 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

4 Child tax credit.

Commencement Information

I4 Sch. 1 para. 4 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

5 Child trust funds.

Commencement Information

I5 Sch. 1 para. 5 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

6 Corporation tax (and amounts assessable or chargeable as if they were corporation tax).

Commencement Information

I6 Sch. 1 para. 6 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

7 Guardian's allowance.

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Commencement Information

I7 Sch. 1 para. 7 in force at 18.4.2005 by [S.I. 2005/1126](#), **art. 2(2)(c)**

8 Income tax.

Commencement Information

I8 Sch. 1 para. 8 in force at 18.4.2005 by [S.I. 2005/1126](#), **art. 2(2)(c)**

9 Inheritance tax.

Commencement Information

I9 Sch. 1 para. 9 in force at 18.4.2005 by [S.I. 2005/1126](#), **art. 2(2)(c)**

10 The issue of bank notes.

Commencement Information

I10 Sch. 1 para. 10 in force at 18.4.2005 by [S.I. 2005/1126](#), **art. 2(2)(c)**

11 National insurance contributions.

Commencement Information

I11 Sch. 1 para. 11 in force at 18.4.2005 by [S.I. 2005/1126](#), **art. 2(2)(c)**

12 The National Insurance Fund.

Commencement Information

I12 Sch. 1 para. 12 in force at 18.4.2005 by [S.I. 2005/1126](#), **art. 2(2)(c)**

13 The national minimum wage.

Commencement Information

I13 Sch. 1 para. 13 in force at 18.4.2005 by [S.I. 2005/1126](#), **art. 2(2)(c)**

14 Oil and gas royalties.

Commencement Information

I14 Sch. 1 para. 14 in force at 18.4.2005 by [S.I. 2005/1126](#), **art. 2(2)(c)**

15 Payment of or in lieu of rates.

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I15 Sch. 1 para. 15 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

16 Payment in lieu of tax reliefs, in so far as the Commissioners of Inland Revenue were responsible before the commencement of section 5.

Commencement Information

I16 Sch. 1 para. 16 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

17 Pension schemes.

Commencement Information

I17 Sch. 1 para. 17 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

18 Petroleum revenue tax.

Commencement Information

I18 Sch. 1 para. 18 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

19 Rating lists.

Commencement Information

I19 Sch. 1 para. 19 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

20 Recovery of taxes due in other member States, in relation to matters corresponding to those for which the Commissioners of Inland Revenue were responsible before the commencement of section 5.

Commencement Information

I20 Sch. 1 para. 20 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

21 Stamp duty.

Commencement Information

I21 Sch. 1 para. 21 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

22 Stamp duty land tax.

Commencement Information

I22 Sch. 1 para. 22 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

23 Stamp duty reserve tax.

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Commencement Information

I23 Sch. 1 para. 23 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

24 Statutory adoption pay.

Commencement Information

I24 Sch. 1 para. 24 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

25 Statutory maternity pay.

Commencement Information

I25 Sch. 1 para. 25 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

[^{F1}26 [^{F2}Statutory] paternity pay.]

Textual Amendments

F1 Sch. 1 paras. 26, 26A substituted for Sch. 1 para. 26 (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), [Sch. 1 para. 61](#); [S.I. 2010/495](#), art. 4(d)

F2 Word in Sch. 1 para. 26 substituted (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 64\(2\)](#); [S.I. 2014/1640](#), art. 7(kk) (with arts. 16, 19)

[^{F3}26A

Textual Amendments

F3 Sch. 1 para. 26A repealed (5.4.2015) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 64\(3\)](#); [S.I. 2014/1640](#), art. 7(kk) (with arts. 16, 19)

[^{F4}26B Statutory shared parental pay.]

Textual Amendments

F4 Sch. 1 para. 26B inserted (1.12.2014) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 64\(4\)](#); [S.I. 2014/1640](#), art. 5(2)(bb)

[^{F5}26C Statutory parental bereavement pay.]

Textual Amendments

F5 [Sch. 1 para. 26C](#) inserted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), [Sch. para. 49](#); [S.I. 2020/45](#), reg. 2

27 Statutory sick pay.

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Commencement Information

I26 Sch. 1 para. 27 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

28 Student loans.

Commencement Information

I27 Sch. 1 para. 28 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

29 Valuation lists in relation to council tax.

Commencement Information

I28 Sch. 1 para. 29 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

30 Valuation of property.

Commencement Information

I29 Sch. 1 para. 30 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

31 Working tax credit.

Commencement Information

I30 Sch. 1 para. 31 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

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