

Status: Point in time view as at 01/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, SCHEDULE 4. (See end of Document for details)

SCHEDULES

SCHEDULE 4

Section 1032

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starting rate limit for savings	section 12]
stock lending arrangement (in Part 11)	section 568
subsidiary (in Chapter 1 of Part 8)	section 401(3)
51% subsidiary	section 989
75% subsidiary	section 989
the successor company (in Chapter 5 of Part 6)	section 323(3)

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[^{F1} sum (in Part 11A)	section 614DG]
[^{F5} sum obtained in respect of an interest in an asset (in Chapter 4 of Part 12A)	section 681DG]
[^{F5} sum obtained in respect of the lessee's interest in a lease of an asset (in Chapter 4 of Part 12A)	section 681DH]
surrender (in the application of this Act to Scotland)	section 1008
tax credit	section 989
tax enactments (in Chapter 5 of Part 6)	section 325
tax relief certificate (in Part 7)	section 348(1)
tax year	section 4(2) (as applied by section 989)
the tax year 2007-08 etc	section 4(4) (as applied by section 989)
the termination date (in relation to shares) (in Part 5)	section 256
total income	sections 23 (see Step 1) and 31 (as applied by section 989)
trade (except in Parts 5 and 6)	section 989
trade (in Part 5)	section 989 (but see sections 189(2) and 232(7))
trade (in Part 6)	section 989 (but see sections 300(4) and 313(3))
trade carried on through a branch or agency (in Chapter 2 of Part 11)	section 591(2)
trade carried on through a branch or agency (in Chapter 9 of Part 15)	section 926(2)
trading company (in Chapter 6 of Part 4)	section 151(1)
trading group (in Chapter 6 of Part 4)	section 151(1)
trading stock (in Chapter 1 of Part 13)	section 713
transaction income (in Chapter 1 of Part 14)	section 814(5)
transaction in securities (in Chapter 1 of Part 13)	section 713
transfer (in Chapter 2 of Part 11)	section 591(1)
transfer (of securities) (in Part 12)	section 620
transfer (in Chapter 2 of Part 13)	section 716(2)
[^{F22} transfer (in Chapter 5A of Part 13)]	[^{F22} Section 809AZF(3)]
transfer with accrued interest (in Part 12)	section 623
transfer with unrealised interest (in Part 12)	section 625

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transfer without accrued interest (in Part 12)	section 624
transferee (in Part 12)	section 621
transferor (in Part 12)	section 621
[^{F23} transfer taking place (in Chapter 5A of Part 13)]	[^{F23} Section 809AZF(3)]
trust rate	section 9(1) (as applied by section 989)
the trustees of a settlement (in Part 9)	section 463
[^{F2} type 1 finance arrangement (in Chapter 5B of Part 13)]	section 809BZA]
[^{F2} type 2 finance arrangement (in Chapter 5B of Part 13)]	section 809BZF]
[^{F2} type 3 finance arrangement (in Chapter 5B of Part 13)]	section 809BZJ]
UK generally accepted accounting practice	section 997(2)
UK property business	
Chapter 2 of Part 3 of ITTOIA 2005 (as applied by section 989)	
UK public revenue dividend (in Chapter 5 of Part 15)	section 891
UK resident (and references to a UK resident or a UK resident person)	section 989
UK securities (in Part 11)	section 566
UK shares (in Part 11)	section 566
umbrella scheme	section 989
unauthorised unit trust	section 989
unit holder	section 989
unit trust scheme	section 1007
United Kingdom	section 1013
unrealised interest (in Part 12)	section 625
the value of the net benefit to a charity (in Chapter 3 of Part 8)	section 437
variable rate securities (in Part 12)	section 627
VCT	section 259(1) (as applied by section 989)
VCT approval (in Part 6)	section 259(2)
VCT-in-liquidation (in Chapter 5 of Part 6)	section 320
VCT relief (in Part 6)	section 258
venture capital trust	section 259(1) (as applied by section 989)

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[^{F9} winding up receipt (in Chapter 3A of Part 14)	section 837C(3)]
woodlands	section 996
the year of the loss (in Chapter 6 of Part 4)	section 131(1)]]]

Textual Amendments

- F1** Words in Sch. 4 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 239** (with Sch. 9 paras. 1-9, 22)
- F2** Words in Sch. 4 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 275** (with Sch. 9 paras. 1-9, 22)
- F3** Words in Sch. 4 inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 2 para. 9(2)**
- F4** Words in Sch. 4 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 223** (with Sch. 9 paras. 1-9, 22)
- F5** Words in Sch. 4 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 261** (with Sch. 9 paras. 1-9, 22)
- F6** Word in Sch. 4 substituted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 2 para. 9(3)**
- F7** Words in Sch. 4 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 8 para. 286** (with Sch. 9 paras. 1-9, 22)
- F8** Words in Sch. 4 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 572(a)(i), **Sch. 3 Pt. 1** (with Sch. 2)
- F9** Words in Sch. 4 inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 7 para. 72** (with Sch. 9 paras. 1-9, 22)
- F10** Words in Sch. 4 inserted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 572(b)** (with Sch. 2)
- F11** Words in Sch. 4 inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 2 para. 9(4)**
- F12** Words in Sch. 4 inserted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 1 para. 36(2)**
- F13** Words in Sch. 4 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 572(a)(ii), **Sch. 3 Pt. 1** (with Sch. 2)
- F14** Words in Sch. 4 inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 2 para. 9(5)**
- F15** Word in Sch. 4 substituted (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 4 paras. 20(a)**, 21
- F16** Word in Sch. 4 substituted (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 4 paras. 20(b)**, 21
- F17** Words in Sch. 4 inserted (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 4 paras. 20(c)**, 21
- F18** Sch. 4 entry omitted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), **Sch. 1 para. 36(4)**
- F19** Sch. 4 entry repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 721, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)
- F20** Words in Sch. 4 inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 26 para. 12(15)**
- F21** Words in Sch. 4 substituted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 1 para. 36(3)**

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|---|
| <p>F22 Words in Sch. 4 inserted (with effect in accordance with Sch. 25 para. 10 of the amending Act) by Finance Act 2009 (c. 10), Sch. 25 para. 9(6)(7)</p> <p>F23 Words in Sch. 4 inserted (with effect in accordance with Sch. 25 para. 10 of the amending Act) by Finance Act 2009 (c. 10), Sch. 25 para. 9(6)(8)</p> |
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Changes to legislation:

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