

Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 2008, Cross Heading: ICTA is up to date with all changes known to be in force on or before 30 July 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

ABOLITION OF STARTING AND SAVINGS RATES AND CREATION OF STARTING RATE FOR SAVINGS

PART 2

OTHER AMENDMENTS

ICTA

40 ICTA is amended as follows.

F141

Textual Amendments

F1 Sch. 1 para. 42 repealed (1.4.2010) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

F142

Textual Amendments

F1 Sch. 1 para. 42 repealed (1.4.2010) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

43 In section 552(5)(f)(i) (information: duty of insurers), for “savings rate” substitute “basic rate”.

F244

Textual Amendments

F2 Sch. 1 para. 44 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

45 In section 701(3A) (estates of deceased persons in administration), omit—

- (a) “, the savings rate” (in both places),
- (b) “at the savings rate or”, and
- (c) sub-paragraph (ii) of paragraph (b) and the “and” before it.

46 Omit section 789(2) (double taxation arrangements made under old law: surtax).

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