Changes to legislation: Finance Act 2008, Section 69 is up to date with all changes known to be in force on or before 22 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)



# Finance Act 2008

## **2008 CHAPTER 9**

#### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX\_GENERAL

#### Miscellaneous

## 69 Payments on account of income tax

- (1) In section 964 of ITA 2007, omit subsection (5) (sums representing income tax deducted from annual payments not to be taken into account for the purpose of calculating amounts to be paid on account of income tax).
- (2) The repeal made by subsection (1) has effect for the purpose of calculating the amount of any payments to be made under section 59A of TMA 1970 on account of liability to income tax for the tax year 2008-09 and subsequent tax years.

#### **Status:**

Point in time view as at 21/07/2008.

## **Changes to legislation:**

Finance Act 2008, Section 69 is up to date with all changes known to be in force on or before 22 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.