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SCHEDULES

SCHEDULE 3

Section 1181

REPEALS AND REVOCATIONS

PART 1

GENERAL

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Taxes Management Act 1970	<p>In section 87A(3), the words “Schedule 28 to the Finance Act 2000 or”.</p> <p>In the first column of the Table in section 98, the entries relating to—</p> <ul style="list-style-type: none">(a) section 217(4) of ICTA,(b) section 226(4) of ICTA,(c) section 234(7)(b), (8) and (9) of ICTA,(d) section 250(6) of ICTA,(a) section 768(9) of ICTA,(b) section 778 of ICTA, and(c) paragraphs 3 and 4 of Schedule 12 to FA 1989. <p>In the second column of the Table in section 98, the entries relating to—</p> <ul style="list-style-type: none">(a) section 216 of ICTA,(b) section 226(1) and (2) of ICTA,(c) section 234(5), (6) and (7)(a) of ICTA,(d) section 250(1) to (5) of ICTA, and(e) paragraph 42 of Schedule 16 to FA 2002.
Oil Taxation Act 1975 (c. 22)	In section 21(2), the definition of “the Taxes Act”.
Administration of Justice Act 1985	In Schedule 2, in paragraph 36(3) the words from “section 778(3)” to “1988 and”.
Income and Corporation Taxes Act 1988	Section 6(4). Section 7. Section 11(3) and (4). Sections 13 to 13A. Section 14. Section 56(3)(c). Section 116. Sections 118 to 118ZD.

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Chapter 2 of Part 6.

Chapter 3 of Part 6.

Sections 231, 231AA and 231AB.

Section 234.

Section 234A.

Chapter 6 of Part 6.

Section 337A(1).

Sections 338, 338A and 339.

Sections 342 and 342A.

Sections 343, 343ZA, 343A and 344.

Chapter 2 of Part 10.

Section 397.

Section 399.

Section 400.

Chapter 4 of Part 10.

Chapter 1 of Part 11.

Chapter 2 of Part 11.

Section 467.

Section 468.

Section 468A.

Section 469.

Section 469A.

Section 477A.

Section 486.

Sections 488 and 489.

Section 490.

Section 492.

Section 493(A1) to (A3).

Sections 494 to 494A.

Section 496B.

Sections 500 to 501B.

Section 502(1A), (3), (3A) and (4).

Chapter 5A of Part 12.

Section 503.

Sections 505 to 508.

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Section 510.

Section 510A.

Section 511(7).

Section 513.

Section 517.

Section 518.

Section 519.

Section 519A.

Chapter 5A of Part 13.

Section 587B.

Section 587BA.

Section 587C.

Section 687A.

Section 689B.

Chapter 1 of Part 17.

Sections 736A and 736B.

Sections 767A to 769.

Sections 776 to 778.

Sections 785ZA and 785ZB.

Sections 785B to 785E.

Section 808.

In section 828—

- (a) in subsection (1), the words “Subject to subsections (2) and (5) below,” and the words from “or under” to “after this Act”;
- (b) subsection (2),
- (c) in subsection (3), the words from “or under” to “after this Act”;
- (d) in subsection (4), “or 840A(1)(d)”, and
- (e) subsections (5) and (6).

Section 830(1).

Section 832.

Section 834.

Section 834A.

Section 834B.

Section 834C.

Section 837A.

Section 837B.

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Section 837C.

Section 838.

Section 839.

Section 840.

Section 840ZA.

Section 840A.

Section 841.

Section 842.

Section 842A.

Section 842B.

Schedule 17.

Schedules 18 and 18A.

Schedule 19C.

Schedule 20.

Schedule 23A.

Schedule 28A.

In Schedule 29, in the Table in paragraph 32, the entries relating to sections 96 and 102(1) of the Inheritance Tax Act 1984.

Finance Act 1988

In section 117—

(a) subsection (1), and

(b) in subsection (4), the words from the beginning to “1988 and”.

In Schedule 3, paragraphs 16 and 17.

Finance Act 1989

Section 35.

Section 60(1), (2) and (4).

Section 100.

Section 101.

Section 102.

Section 104.

Section 105.

Section 178(6).

In Schedule 12, paragraphs 1, 3, 4, 11 and 12.

National Health Service and Section 61(1).
Community Care Act 1990

Finance Act 1990

Section 20.

Section 25(10), (10A) and (12).

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	Section 26.
	Section 27(2) and (4).
	Section 55.
	Section 62(1) and (2).
	Section 99.
	Section 127(1).
	In Schedule 5, paragraph 4.
	In Schedule 11, paragraph 1.
	In Schedule 14, paragraph 3.
	In Schedule 18, paragraph 5.
Finance Act 1991	Section 25.
	Section 71(2).
	Section 73(1).
	Section 74.
	In Schedule 15, paragraphs 4, 7, 8, 10 to 12, 14, 17 and 19 to 21.
Taxation of Chargeable Gains Act 1992	In section 125A(1), the words “section 573 of the Taxes Act or”.
	In section 256(1), the words “section 505(4) of the Taxes Act and”.
	In section 257(2C), the definitions of “relevant amount” and “relievable amount”.
	Section 288(3A)(e).
	In Schedule 10, paragraph 14(14), (19), (20), (32), (51), (54) and (55).
Local Government Finance Act 1992	In Schedule 13, paragraph 57.
Charities Act 1992	In Schedule 6, paragraph 17.
Museums and Galleries Act 1992	In Schedule 8, paragraph 1(8).
Finance (No. 2) Act 1992 (c. 48)	Section 22.
	Section 31.
	Section 32(1), (2)(a) and (3).
	In Schedule 6, paragraphs 1 to 3.
Trade Union and Labour Relations (Consolidation) Act 1992	In Schedule 2, paragraph 37.
Charities Act 1993	In section 25A—
	(a) in subsection (1), the words “section 505 of the Income and Corporation Taxes Act 1988 or”, and

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	(b) in subsection (2), the words “section 505 of the Income and Corporation Taxes Act 1988 or”.
	In Schedule 6, paragraph 25.
Finance Act 1993	Section 54. Section 67(1). Section 77(4). Sections 92 to 92E. Section 109(3). In Schedule 14, paragraphs 8(2), (3) and (5) and 11.
Finance Act 1994	Section 86. Section 113. Section 135. Section 140. Section 214(3). In Schedule 14, paragraphs 3 and 6. In Schedule 17— (a) paragraph 7, and (b) in paragraph 8, the words “842(4) and”.
Finance Act 1995	Section 38. Section 87. Section 135. Section 138. Section 144. In section 154(1), the words “the Corporation Tax Acts and”. In Schedule 6, paragraph 28. In Schedule 17, paragraphs 3 and 20. In Schedule 24, paragraph 12(3). Schedule 26.
Health Authorities Act 1995	In Schedule 1, paragraph 114.
Finance Act 1996	Section 78. Section 146. Section 159(7)(a) and (8). Section 165(2). Section 173(1) to (4). Section 175. In Schedule 6, paragraphs 10(1) and (2) and 16.

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	In Schedule 7, paragraphs 19 and 24.
	In Schedule 14, paragraphs 11, 16, 19, 21, 22, 32(1) to (3), 39, 40, 52 and 54.
	In Schedule 20, paragraphs 26 to 29 and 37.
	In Schedule 24, paragraph 12.
	In Schedule 37, paragraphs 1(1), 2(2)(a), (3) and (4), 5 and 7.
	In Schedule 38, paragraph 6(2)(b), (d) and (f), (4), (6) and (8).
Housing Act 1996	In Schedule 3, paragraph 8.
Finance Act 1997	Section 59.
	Section 64.
	Section 68.
	In Schedule 10, paragraphs 3, 4(b)(iii), 10 and 13.
Finance (No. 2) Act 1997 (c. 58)	Section 18(2).
	Section 27.
	Section 30(2) and (3).
	Section 39.
	Section 41.
	In Schedule 4, paragraphs 11 and 16.
	Schedule 7.
National Lottery Act 1998	Section 24(1).
Finance Act 1998	Section 28(2).
	Section 29(2).
	Section 80.
	Section 82(3).
	Section 102(1), (2), (5) and (9).
	Sections 114 to 116.
	In Schedule 3, paragraphs 7, 10, 24 and 39(2) and (7).
	In Schedule 4, paragraph 6.
	In Schedule 5, paragraphs 28 to 32, 35 to 38, 42 and 46.
	In Schedule 7, in paragraph 1 “118(1),” “400(6),” and “776(6)(a) and (b),”.
	In Schedule 19, paragraphs 46, 47, 48(2) and 49.
Health Act 1999	In Schedule 4, paragraph 73.
Finance Act 1999	Section 68(1).

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Section 89(2).

Section 100.

In Schedule 4, in paragraph 15—

- (a) sub-paragraph (2)(a) and the word “and” immediately after it, and
- (b) sub-paragraph (5).

In Schedule 11, paragraph 3.

Financial Services and Markets Act 2000 In Schedule 20, paragraph 4(3).

Limited Liability Partnerships Act 2000 Section 10(1).

Finance Act 2000

Section 36.

Section 40.

Section 41(1).

Section 43.

Section 46.

Section 63(3).

Section 86.

Section 98.

Section 100.

In Schedule 15—

- (a) in paragraph 46(2)(a), the words “for full consideration”, and
- (b) in paragraph 70, sub-paragraph (1)(b) and the word “and” immediately before it.

In Schedule 16, paragraph 3.

In Schedule 19, paragraphs 1 and 2.

In Schedule 27, paragraphs 1 to 6, 9 and 12(2).

Schedule 28.

Abolition of Feudal Tenure etc (Scotland) Act 2000 (asp 5) In Schedule 12, paragraph 50(4) and (5).

Capital Allowances Act 2001

In section 70E(2B), the words “section 502K of ICTA or”.

Section 70H(1)(a).

In Schedule 2, paragraphs 21, 23, 26, 32 to 38, 41, 43, 55, 56, 60, 63 and 67.

Finance Act 2001

Section 55.

Section 84.

Section 86.

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	In Schedule 25, paragraph 1(1).
National Health Service Reform and Health Care Professions Act 2002	In Schedule 5, paragraph 27.
Finance Act 2002	Section 31. Section 57(1). Section 58. Section 91. Section 92(1). Section 97. Section 102. In section 103— (a) subsection (1), and (b) in subsection (4)(a), the words “494AA(2)” and “and 837A(2)”.
	In Schedule 9, paragraphs 4(7) and 8(4). Schedule 16. In Schedule 17, paragraph 1. Schedule 18. In Schedule 23, paragraphs 17 and 18. In Schedule 25, paragraphs 45, 49, 56 and 58. In Schedule 27, paragraphs 8 to 10 and 13. In Schedule 30, paragraphs 1(2) and (4) and 2 to 4.
Income Tax (Earnings and Pensions) Act 2003	In section 357(2), the words “section 505(1)(e) of ICTA or”.
	In Schedule 6, paragraphs 55, 105 and 121.
Finance Act 2003	Section 134. Section 148. Section 149(5). Section 150. Section 152. In section 153— (a) in subsection (1)(a), the words “402(3B), 403E(1)(a), (2), (4), (5) and (6),” and (b) in subsection (2)(a), the words “, and in Schedule 23A, paragraph 4”.
	Section 183. In Schedule 18, paragraph 3(2) to (5). Schedule 26.

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	In Schedule 41, paragraph 3.
Health and Social Care (Community Health and Standards) Act 2003	Section 33(1).
	In Schedule 13, paragraph 5.
Finance Act 2004	Section 26.
	Section 45(4).
	Section 50.
	Section 51.
	Section 56.
	Section 83.
	Section 137(1) and (3) to (7).
	Section 139.
	Section 148.
	In Schedule 5, paragraph 3(2)(a).
	In Schedule 6, paragraphs 3 to 6.
	In Schedule 10, paragraphs 45 and 77.
	In Schedule 26, paragraph 10.
	In Schedule 27, paragraphs 1 to 3.
	In Schedule 35, paragraphs 7, 18, 19, 23 and 34 to 36.
Fire and Rescue Services Act 2004	In Schedule 1, paragraph 64.
Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc) Order 2004 (S.I. 2004/2030)	Article 3. Article 5.
Finance Act 2004, Sections 38 to 40 and 45 and Schedule 6 (Consequential Amendment of Enactments) Order 2004 (S.I. 2004/2310)	In the Schedule, paragraphs 20 and 39.
Constitutional Reform Act 2005	In Schedule 11, paragraph 29.
Income Tax (Trading and Other Income) Act 2005	In Schedule 1, paragraphs 96, 111 to 113, 119, 120(2), 169, 171, 173, 174, 188(2)(a), 190, 191, 195, 198, 280, 312, 313, 337, 341, 347, 514 and 577.
Finance Act 2005	Section 11.
	Section 48(2).
	Section 84.
	In Schedule 4, paragraphs 8, 18 and 23.
Finance (No. 2) Act 2005 (c. 22)	Section 13.
	Section 16.
	Section 38(5).

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	In Schedule 7, paragraph 3.
Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229)	Regulation 48.
Finance Act 2006	Section 25. Section 26(4) and (5). Sections 54 to 58. Section 82. Section 83(1) and (2). Section 95(9). Section 101(5). Sections 103 to 134. Section 136. Section 136A. Section 138. Section 139. Section 141. Section 142. Section 144. Section 145(1). Section 154(2) and (11). In Schedule 1, Part 1. In Schedule 8, paragraphs 10 and 11. In Schedule 9, paragraphs 1 and 2. Schedule 10. In Schedule 13, paragraphs 9, 10, 12, 13, 18, 20 and 25. Schedule 16. Schedule 17. In Schedule 18, paragraph 12(2). Schedule 19.
National Health Service (Consequential Provisions) Act 2006 (c. 43)	In Schedule 1, paragraphs 99 to 101.
Charities Act 2006 (c. 50)	In section 72(3), the words “(as substituted by paragraph 104 of Schedule 8 to this Act)”.
Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964)	Regulation 88.

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In regulation 96(5), the words “ “umbrella company” has the meaning given by section 468A of ICTA” and the word “and” preceding those words.

Real Estate Investment Trusts
(Breach of Conditions) Regulations
2006 (S.I. 2006/2864)

Regulations 2 to 10 and 12 to 14.

Real Estate Investment Trusts (Joint
Ventures) Regulations 2006 (S.I.
2006/2866)

The whole Regulations.

Income Tax Act 2007

In section 348(3), the word “which” where it first appears.

In section 356(1), the words “(“the relevant time”)”.

In section 364(1)(d), the words “(“the excess”)”.

In section 591(1), the definitions of “C (tax-exempt)” and “G (property rental business)”.

Section 606(4).

Section 809ZB.

In Schedule 1, paragraphs 9, 14 to 17, 22, 51, 74, 76, 77, 84(2), 85 to 87, 88(5) and (7), 92(3), 94 to 100, 101(2) and (4), 104 to 106, 117, 119 to 132, 137 to 139, 146, 148, 153 to 159, 161, 171(2)(b), 184 to 186, 208(2) to (4) and (6), 212, 214, 219 to 228, 230, 231, 237, 238, 263(a), 272(a), 284(3) and (4), 392, 419, 420, 453, 458, 462(3), 616 to 620, 621(2) and (3)(a) and (b) and 626.

In Schedule 2, paragraphs 38(5), 40(4), 41(6), 42(5) and (6), 43(2), 44(2), 45(4), 46(5) and (6), 47(2), 48(3) and (4), 49(2), 50(2) and (3), 51(2) and (3), 52(3), 53(2), 54(3), 55(2) and (3), 56(2) and 57(7) and (8).

In Schedule 4, the 3 entries relating to “C (tax-exempt)” and the 3 entries relating to “G (property rental business)”.

Finance Act 2007

Section 3.

Section 27(5).

Section 53(12).

Section 57(1), (3), (6) and (7).

Section 59(4) to (6).

Section 60(2).

In Schedule 5, paragraph 9.

In Schedule 6, paragraphs 1 and 2.

In Schedule 7, paragraph 54.

In Schedule 14, paragraphs 2 and 3.

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	In Schedule 16, paragraph 11(3) and (4).
	In Schedule 17, paragraphs 1 to 17.
	In Schedule 25, paragraph 1.
	In Schedule 26, paragraphs 2 and 7(2) and (4) to (9).
Real Estate Investment Trusts (Joint Venture Groups) Regulations 2007 (S.I. 2007/3425)	The whole Regulations.
Real Estate Investment Trusts (Breach of Conditions) (Amendment) Regulations 2007 (S.I. 2007/3540)	The whole Regulations.
Finance Act 2008 (c. 9)	Section 7. Section 35. Section 54. Section 56. Section 89. Section 111(1). Section 112. In Schedule 1, paragraphs 41 and 42. In Schedule 16, paragraphs 3, 7 to 9 and 11(2). In Schedule 19— (a) in paragraph 1(3), paragraph (a) and the word “or” at the end of paragraph (b), and (b) paragraph 8. In Schedule 20— (a) paragraphs 1 and 9, and (b) in paragraph 11, in sub-paragraph (2) the words “Section 502B of ICTA or”, in sub-paragraph (5) the words “section 502B of ICTA or”, in sub-paragraph (7) the words “section 502B(2) of ICTA or”, in sub-paragraph (8) the words “Section 502C of ICTA or” and in sub-paragraph (9) the words “section 502D of ICTA or”. In Schedule 35, paragraphs 1, 3 to 6 and 9. In Schedule 36, paragraphs 37B(3)(a), 80 and 82. In Schedule 39, paragraphs 22, 23 and 48.
Charities Act (Northern Ireland) 2008 (c. 12 (N.I.))	In section 45— (a) in subsection (1), the words “section 505 of the Income and Corporation Taxes Act 1988 (c. 1) or”, and

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- (b) in subsection (2), the words “section 505 of the Income and Corporation Taxes Act 1988 or”.
- Corporation Tax Act 2009 (c. 4) In section 57(2)(a), the words “(see subsection (3))”.
- Section 968.
- In section 1221(1), paragraph (g) and the word “or” at the end of that paragraph.
- Section 1223(4).
- Section 1262(3).
- Section 1311.
- Sections 1317 and 1318.
- In section 1319, the definitions of “basic rate”, “charity”, “non-UK resident”, “retail prices index”, “tax year”, “the tax year 2009-10” and “UK resident”.
- Section 1320(1).
- In Schedule 1, paragraphs 86, 97 to 102, 105 to 113, 115, 116, 118 to 124, 166 to 171, 174, 175, 177, 178, 213, 215, 221 to 224, 231, 272 to 277, 284, 285, 290, 461(2) (b), 561 to 563, 684 to 691, 695, 697 and 698.
- In Schedule 4, the entry for “qualifying policy”.
- Finance Act 2009 (c. 10) Section 28.
- Section 29.
- Section 38.
- Section 58.
- Section 62.
- Section 63.
- Section 66.
- Section 90.
- Schedule 9.
- Schedule 10.
- In Schedule 12, paragraph 3.
- In Schedule 14, paragraphs 6, 11, 12 and 19.
- Schedule 18.
- In Schedule 19, paragraph 10(b).
- In Schedule 25, paragraphs 1 to 6 and 9(4).
- Schedule 29.
- Schedule 31.
- In Schedule 32, paragraphs 9 to 11.
- In Schedule 33—

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- (a) paragraph 1,
- (b) in paragraph 5(1), the words “Section 502B of ICTA or”,
- (c) in paragraph 6(1), the words “section 502B(2) of ICTA or”,
- (d) in paragraph 7, the words “Section 502C of ICTA or”, and
- (e) in paragraph 8(1) the words “section 502D(2) of ICTA or”, and in paragraph 9(b) the words “section 502B of ICTA or”.

Schedule 34.

Schedule 44.

In Schedule 45, paragraph 4.

Income Tax Act 2007 (Amendment) Article 2.
Order 2009 (S.I. 2009/23)

Transfer of Tribunal Functions and Revenue and Customs Appeals In Schedule 1, paragraphs 150 to 153 and 446 to 449.
Order 2009 (S.I. 2009/56)

Income Tax Act 2007 (Amendment) Article 2.
(No. 2) Order 2009 (S.I. 2009/2859)

Corporation Tax (Implementation of the Mergers Directive) Regulations The whole Regulations.
2009 (S.I. 2009/2797)

PART 2

REPEALS AND REVOCATIONS HAVING EFFECT FOR CORPORATION TAX PURPOSES ONLY

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Finance Act 1982	In Schedule 19, paragraph 10(7).
Income and Corporation Taxes Act 1988	Section 24. Section 493(1) to (6). Section 495. Section 496. Section 502(1) and (2). Sections 774A to 774G. Sections 779 to 785. Section 786.
Finance Act 1990	Section 62(3).
Finance Act 1991	Sections 62 to 65.
Finance (No. 2) Act 1992 (c. 48)	Section 55.

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	Section 66.
	Schedule 12.
Finance Act 1996	In Schedule 21, paragraph 21.
Finance Act 1997	In Schedule 12, paragraphs 1 to 7, 9 to 11, 13 to 17 and 20 to 30.
Petroleum Act 1998	In Schedule 4, paragraph 25.
Finance Act 1998	Section 152(3).
	In Schedule 7—
	(a) in paragraph 1, the entries for provisions of sections 779, 780, 781, 782 and 785 of ICTA,
	(b) in paragraph 8, the words “and Schedule 12” to the end, and
	(c) paragraph 12.
Capital Allowances Act 2001	In Schedule 2, paragraphs 42, 57, 73 and 98.
Finance Act 2002	Section 103(4)(e).
	Section 107.
Income Tax (Earnings and Pensions) Act 2003	In Schedule 6, paragraphs 101 and 102.
Finance Act 2004	Section 285(7).
	In Schedule 37, paragraphs 10 and 11.
Finance Act 2004, Sections 38 to 40 and 45 and Schedule 6 (Consequential Amendment of Enactments) Order 2004 (S.I. 2004/2310)	In the Schedule, paragraphs 32 and 33.
Income Tax (Trading and Other Income) Act 2005	In Schedule 1, paragraphs 192 to 194, 300, 314 to 320 and 494.
Finance Act 2005	Section 48B(5)(b) and (c).
	Section 54A.
Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229)	Regulation 98.
Finance Act 2006	Section 151.
	In Schedule 6, paragraphs 6 and 8.
	In Schedule 9, paragraphs 3 and 7.
	In Schedule 18, paragraph 12(3)(b) and (7).
Income Tax Act 2007	In Schedule 1, paragraphs 187 to 190.
Finance Act 2007	In Schedule 5, paragraphs 3 to 7 and 17(4).
	In Schedule 14, paragraph 9.
Finance Act 2008	Section 104.

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In Schedule 2, paragraph 69(3).

In Schedule 27, paragraph 21.

In Schedule 39, paragraph 27.

Alternative Finance Arrangements (Community Investment Tax Relief) Order 2008 (S.I. 2008/1821) The whole Order.

Corporation Tax Act 2009 (c. 4) In Schedule 1, paragraphs 13(2)(a), 226 to 229, 232(2), (3)(b) and (d), 233, 234(3), (4)(a) and (c), 236, 241, 356, 389, 390, 447 and 448.

Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56) In Schedule 1, paragraph 156(2).

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Point in time view as at 17/07/2012.

Changes to legislation:

Corporation Tax Act 2010, SCHEDULE 3 is up to date with all changes known to be in force on or before 07 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.