

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, SCHEDULE 15. (See end of Document for details)

SCHEDULES

SCHEDULE 15

Section 71.

PRE-CONSOLIDATION AMENDMENTS: INCOME TAX AND CORPORATION TAX

1–11 F1

Textual Amendments

F1 Sch. 15 paras. 1–11, 13–17 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

The Interpretation Act 1978 (c. 30)

12 In Schedule 1 to the Interpretation Act 1978 for the definitions of “the Corporation Tax Acts” and “the Tax Acts” there shall be substituted the following definitions—
“The Corporation Tax Acts” means the enactments relating to the taxation of the income and chargeable gains of companies and of company distributions (including provisions relating to income tax);
“The Tax Acts” means the Income Tax Acts and the Corporation Tax Acts.

Modifications etc. (not altering text)

C1 The text of Sch. 15 para. 12 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

13–17 F2

Textual Amendments

F2 Sch. 15 paras. 1–11, 13–17 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, SCHEDULE 15.