
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1987, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 15

PRE-CONSOLIDATION AMENDMENTS: INCOME TAX AND CORPORATION TAX

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- C1** The text of Sch. 15 para. 12 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, Paragraph 12.