

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Part I. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 13

#### POST-CONSOLIDATION AMENDMENTS

#### PART I

##### AMENDMENTS OF THE TAXES ACT 1988

1 The Taxes Act 1988 shall have effect, and shall be deemed always to have had effect, subject to the amendments specified in paragraphs 2 to 14 of this Schedule.

2 In section 61(4) after the word “where” there shall be inserted the words “ there is a change in the persons engaged in carrying on a trade, profession or vocation in partnership and ”.

F13 .....

#### Textual Amendments

F1 Sch. 13 para. 3 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with [Sch. 7](#))

F24 .....

#### Textual Amendments

F2 Sch. 13 para. 4 repealed (19.3.1997 with effect as mentioned in Sch. 18 Pt. VI(3) of the repealing Act) by [1997 c. 16, s. 113](#), [Sch. 18 Pt. VI\(3\)](#), notes 1-3

5 In section 533(4) after “1949” there shall be inserted the words “ , sections 55 to 59 of the Patents Act 1977 ”.

F36 .....

#### Textual Amendments

F3 Sch. 13 para. 6 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

7 In section 824—

(a) in subsection (1) the following paragraphs shall be substituted for paragraphs (a) and (b)—

“(a) in the case of income tax or surtax paid by or on behalf of an individual for a year of assessment for which he was resident in the United Kingdom, a repayment of the tax of not less than £25 is made by the Board or an inspector after

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the end of the 12 months following that year of assessment;  
or

- (b) in the case of the special charge under Part IV of the Finance Act 1968, a repayment of the charge of not less than £25 is made by the Board or an inspector,”

<sup>F4</sup>(b) .....

<sup>F5</sup>(c) .....

- (d) the following subsection shall be inserted after that subsection—

“(2A) Subsection (1) above shall apply to a repayment made in consequence of a claim under section 228 of the Income Tax Act 1952 (relief in respect of income accumulated under trusts) as if the repayment were of income tax paid by the claimant for the year of assessment in which the contingency mentioned in that section happened.”

- (e) in subsection (3) the following paragraph shall be inserted after paragraph (a)—

“(aa) if the repayment is of the special charge, the relevant time, as regards so much of the charge as was paid before the end of the year 1969-70, is the end of that year, and, as regards so much of the charge as was paid in any later year of assessment, is the end of the year of assessment in which it was paid;”

<sup>F4</sup>(f) .....

**Textual Amendments**

**F4** Sch. 13 para. 7(b) and (f) repealed by Finance Act 1989 (c. 26, SIF 63:1), ss. 187(1), 178(7), **Sch. 17 Pt. X**.

**F5** Sch. 13 para. 7(c) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of Finance Act 2016 (c. 24), **Sch. 1 para. 53**

<sup>F6</sup>8 .....

**Textual Amendments**

**F6** Sch. 13 para. 8 repealed by Finance Act 1989 (c. 26, SIF 63:1), ss. 187(1), 178(7), **Sch. 17 Pt. X**.

9 In paragraph 2 of Schedule 10 after sub-paragraph (c) there shall be inserted the word “ or ”.

10 In paragraph 17(2)(a) of Schedule 15 after the words “but the old policy was” there shall be inserted the word “ not ”.

11 In paragraph 18(2) of that Schedule for “1 to 9” there shall be substituted “ 1, 2, 3(5) to (11), 4 to 9 ”.

<sup>F7</sup>12 .....

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**Textual Amendments**

**F7** Sch. 13 para. 12 repealed (with effect in accordance with art. 1(2)(3) Sch. 1 of the amending S.I.) by The Offshore Funds (Tax) Regulations 2009 (S.I. 2009/3001), reg. 1(1), **Sch. 2**

- 13 In paragraph 8 of Schedule 29 for the words “added after paragraph (f)” there shall be substituted the words “ substituted for paragraph (g) ”.
- 14 In the Table in paragraph 32 of that Schedule the amendments of —
- (a) section 55(1)(g) of the <sup>M1</sup>Taxes Management Act 1970,
  - (b) section 108(9)(b) of the <sup>M2</sup>Finance Act 1980, and
  - (c) section 80(5)(b) of the <sup>M3</sup>Finance Act 1985,
- shall be omitted.

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**Marginal Citations**

**M1** 1970 c. 9.  
**M2** 1980 c. 48.  
**M3** 1985 c. 54.

- 15 The repeals made in section 47 of the Finance (No. 2) Act 1975 shall be treated as never having had effect.

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