

**Changes to legislation:** Finance Act 1990, SCHEDULE 14 is up to date with all changes known to be in force on or before 27 May 2023. 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) View outstanding changes

## SCHEDULES

### SCHEDULE 14

Section 89.

#### AMENDMENTS CORRECTING ERRORS IN THE TAXES ACT 1988

##### 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 made by this Part of this Schedule.

<sup>F1</sup>2 .....

##### Textual Amendments

- F1** Sch. 14 para. 2 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 354, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

<sup>F2</sup>3 .....

##### Textual Amendments

- F2** Sch. 14 para. 3 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

4 <sup>F3</sup>(1) .....

<sup>F4</sup>(2) .....

##### Textual Amendments

- F3** Sch. 14 para. 4(1) repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 3** (with Sch. 2)
- F4** Sch. 14 para. 4(2) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, Sch. 6 para. 167(3), **Sch. 8 Pt. 1** (with Sch. 7)

<sup>F5</sup>5 .....

##### Textual Amendments

- F5** Sch. 14 para. 5 repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 3** (with Sch. 2)

<sup>F6</sup>6 .....

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#### Textual Amendments

- F6** Sch. 14 para. 6 repealed (27.7.1999 with effect in relation to any payment of interest falling within s. 38(3)(4) of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(7)** Note 4

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

#### Textual Amendments

- F7** Sch. 14 para. 7 repealed (for losses incurred in accounting periods ending on or after 01.04.1991) by Finance Act 1991 (c. 31, SIF 63:1), s. 123, **Sch. 19 Pt.V** Note 4.

8 In section 478(3), for the words “section (2)” there shall be substituted the words “subsection (2)”.

9 In section 751(1)(a), for the words “the persons” there shall be substituted the word “persons”.

<sup>F8</sup>10 .....

#### Textual Amendments

- F8** Sch. 14 para. 10 repealed (1.12.2009) by The Offshore Funds (Tax) Regulations 2009 (S.I. 2009/3001), reg. 1(1), **Sch. 2**

<sup>F8</sup>11 .....

#### Textual Amendments

- F8** Sch. 14 para. 10 repealed (1.12.2009) by The Offshore Funds (Tax) Regulations 2009 (S.I. 2009/3001), reg. 1(1), **Sch. 2**

<sup>F9</sup>12 .....

#### Textual Amendments

- F9** Sch. 14 para. 12 repealed (31.7.1998 with effect as mentioned in s. 108(5) of the repealing Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(25)** Note

<sup>F10</sup>13 .....

#### Textual Amendments

- F10** Sch. 14 para. 13 repealed (27.7.1999 with effect as mentioned in s. 91 of the repealing Act) by 1999 c. 16, ss. 93, 139, **Sch. 20 Pt. III(19)** Note

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## PART II

### AMENDMENTS OF OTHER ENACTMENTS

#### *The Taxes Management Act 1970 (c. 9)*

- 14 In section 31(3) of the Taxes Management Act 1970, for the words “Part XV or XVI” there shall be substituted the words “any of sections 660 to 685 and 695 to 702”.

<sup>F11</sup>15 .....

#### Textual Amendments

- F11** Sch. 14 para. 15 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 60(d)

#### *The Oil Taxation Act 1975 (c. 22)*

- 16 In paragraph 5(2) of Schedule 3 to the Oil Taxation Act 1975, for the words “section 17 of this Act” and the words “the said section 17” there shall be substituted the words “section 500 of the Taxes Act”.

#### *The Capital Gains Tax Act 1979 (c. 14)*

<sup>F12</sup>17 .....

#### Textual Amendments

- F12** Sch. 14 para. 17 repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with ss. 60, 101(1), 201(3), Sch. 11 paras. 22, 26(2), 27).

#### *The Finance Act 1981 (c. 35)*

<sup>F13</sup>18 .....

#### Textual Amendments

- F13** Sch. 14 paras. 18 repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with ss. 60, 101(1), 201(3), Sch. 11 paras. 22, 26(2), 27).

#### *Commencement*

- 19 (1) Subject to the following provisions of this paragraph, the amendments made by this Part of this Schedule shall be treated for the purposes of their commencement as if they had been made by the Taxes Act 1988.

<sup>F14</sup>(2) .....

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F14(3) .....

F14(4) .....

#### Textual Amendments

**F14** Sch. 14 paras. 19(2)(3)(4) repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 22, 26(2), 27).

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**Changes and effects yet to be applied to :**

- Sch. 14 para. 10 omitted by [2008 c. 9 s. 41\(7\)\(b\)](#)
- Sch. 14 para. 11 omitted by [2008 c. 9 s. 41\(7\)\(b\)](#)