
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Coal Industry Act 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 4

TAXATION PROVISIONS

PART I

CORPORATION TAX

Section 35 of the 1988 Act

- 15 (1) Section 35 of the 1988 Act (charge on lease granted at an undervalue) shall not apply in the case of any lease the grant of which is effected by means of a relevant transfer.
- (2) Section 87 of the 1988 Act (taxable premiums) shall not apply where there is an amount which would have become chargeable in relation to any land but for subparagraph (1) above; and, accordingly, references to any such amount shall not be included in references in that section to the amount chargeable.
- (3) In this paragraph “lease” has the same meaning as in Part II of the 1988 Act.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 3 4](#)
- Blanket amendment words substituted by [S.I. 2011/1043 art. 3 6](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 4A-4C inserted by [2003 c. 37 s. 85\(1\)](#)
- s. 4A(2) words substituted by [2011 c. 16 s. 115\(2\)](#)
- s. 4D-4F inserted by [2005 asp 3 s. 30\(1\)](#)
- s. 4D(2) words substituted by [2011 c. 16 s. 116\(2\)](#)
- s. 4G inserted by [2011 c. 16 s. 116\(1\)](#)
- s. 4CA inserted by [2011 c. 16 s. 115\(1\)](#)
- s. 26A inserted by [2017 c. 4 s. 67](#)
- s. 59(3)(e) (ia) inserted by [2013 c. 32 Sch. 12 para. 70](#)
- s. 59(3)(f) inserted by [S.I. 2013/755 Sch. 2 para. 360](#)
- s. 59(4)(p) inserted by [2003 c. 37 Sch. 7 para. 31](#)
- s. 59(4)(q)(r) inserted by [S.I. 2008/1277 Sch. 2 para. 57\(b\)](#)
- s. 59(4)(s) inserted by [S.I. 2014/892 Sch. 1 para. 113\(b\)](#)
- s. 59(4)(t) inserted by [S.I. 2017/506 art. 9](#)
- s. 65A inserted by [S.I. 2007/2194 Sch. 4 para. 84\(2\)](#)
- s. 66(6) added by [2005 asp 3 s. 30\(2\)](#)
- s. 68(7)(za) inserted by [2003 c. 37 s. 85\(3\)](#)
- s. 68(7A) inserted by [2005 asp 3 s. 30\(3\)](#)
- Sch. 1A inserted by [2003 c. 37 Sch. 5](#)
- Sch. 1B inserted by [2003 c. 37 Sch. 6](#)
- Sch. 1B para. 4 substituted by [2016 c. 22 Sch. 17 para. 6 7](#)
- Sch. 1B para. 4 words substituted by [S.I. 2009/1307 Sch. 1 para. 258\(a\)\(i\)](#)
- Sch. 1B para. 4 words substituted by [S.I. 2009/1307 Sch. 1 para. 258\(a\)\(ii\)](#)
- Sch. 1B para. 4 words substituted by [S.I. 2009/1307 Sch. 1 para. 258\(b\)](#)
- Sch. 1C inserted by [2005 asp 3 Sch. 4](#)

Commencement Orders yet to be applied to the Coal Industry Act 1994

Commencement Orders bringing legislation that affects this Act into force:

- [S.I. 2003/766 art. 2 Sch.](#) commences ([2002 c. 40](#))
- [S.I. 2003/1397 art. 2\(1\) Sch.](#) commences ([2002 c. 40](#))
- [S.I. 2003/1725 art. 2\(1\)](#) commences ([2002 c. 9](#))
- [S.I. 2003/2093 art. 2 Sch. 1 2](#) commences ([2002 c. 40](#))
- [S.I. 2004/641 art. 2-5](#) commences ([2003 c. 37](#))
- [S.I. 2005/2714 art. 2-4](#) commences ([2003 c. 37](#))
- [S.I. 2005/3056 art. 2 3](#) commences ([2003 c. 17](#))
- [S.I. 2006/3272 art. 2 Sch. 1-3](#) commences ([2005 c. 19](#))
- [S.S.I. 2003/456 art. 2](#) commences ([2000 asp 5](#))
- [S.S.I. 2005/351 art. 2](#) commences ([2005 asp 3](#))