

## SCHEDULES

### SCHEDULE 21

#### SELF-ASSESSMENT ETC: TRANSITIONAL PROVISIONS

##### *Payments on account of income tax*

- 2 (1) Section 59A of that Act (payments on account of income tax) shall have effect as respects the year 1996-97 with the modifications made by sub-paragraphs (2) to (7) below.
- (2) The references in subsections (1)(a) and (4A) to a person being assessed to income tax under section 9 of that Act shall be construed as references to his being assessed to income tax under section 29 of that Act.
- (3) The reference in subsection (1)(b) to the assessed amount shall be construed as a reference to the difference between that amount and the aggregate of the following, namely—
- (a) so much of any income tax charged at a higher rate on any income—
    - (i) from which tax has been deducted otherwise than under section 203 of the Taxes Act 1988, or
    - (ii) from or on which income tax is treated as having been deducted or paid,as is attributable to the difference between that rate and the basic rate; and
  - (b) so much of any income tax charged at a higher rate on any income chargeable under Schedule F as is attributable to the difference between that rate and the lower rate.
- (4) The reference in subsection (1)(c) to the relevant amount shall be construed as a reference to the difference between that amount and the amount of any income tax charged under Schedule E which—
- (a) has not been deducted under section 203 of the Taxes Act 1988; and
  - (b) is not charged by an assessment made under regulation 103 of the Income Tax (Employments) Regulations 1993.
- (5) Subsection (2) shall have effect as if it required—
- (a) the first payment on account to be of an amount equal to the aggregate of—
    - (i) such part of the relevant amount as represents tax charged under Schedule A or any of Cases III to VI of Schedule D; and
    - (ii) 50 per cent. of the remaining part of the relevant amount, and
  - (b) the second payment on account to be of an amount equal to 50 per cent. of that remaining part.
- (6) Subsection (4) shall have effect as if it provided that, in the circumstances there mentioned—

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*Status: This is the original version (as it was originally enacted).*

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- (a) the amount of the first payment on account should be, and should be deemed always to have been, equal to the aggregate of—
    - (i) such part of the stated amount as represents tax charged under Schedule A or any of Cases III to VI of Schedule D; and
    - (ii) 50 per cent. of the remaining part of the stated amount, and
  - (b) the amount of the second payment on account should be, and should be deemed always to have been, equal to 50 per cent. of that remaining part.
- (7) Subsection (4A) shall have effect as if it provided that, in the circumstances and subject as there mentioned—
- (a) the amount of the first payment on account should be, and should be deemed always to have been, equal to the aggregate of—
    - (i) such part of the relevant amount (as determined on the basis of the assessment or, as the case may be, the assessment as amended) as represents tax charged under Schedule A or any of Cases III to VI of Schedule D; and
    - (ii) 50 per cent. of the remaining part of the relevant amount, as so determined, and
  - (b) the amount of the second payment on account should be, and should be deemed always to have been, equal to 50 per cent. of that remaining part.
- (8) In this paragraph “higher rate” means a rate other than the basic rate or the lower rate.