
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 38

QUOTATION OR LISTING OF SECURITIES

The Taxes Act 1988

- 6 (1) In each of the provisions of the Taxes Act 1988 listed in sub-paragraph (2) below, for “quoted” (wherever occurring) there shall be substituted “listed”.
- (2) The provisions referred to in sub-paragraph (1) above are—
- [^{F1}(a) paragraph (b) of the definition of “quoted Eurobond” in section 124(6);
 - ^{F2}(b)
 - [^{F3}(c) section 246S(3)(c) and (e);]
 - ^{F4}(d)
 - ^{F5}(e)
 - ^{F6}(f)
 - ^{F7}(g)
 - ^{F7}(h)
 - (j) paragraph 11(a) and (c) of Schedule 9;
 - (k) paragraph (c) of paragraph 1(5C) of Schedule 18;
 - (l) paragraph 5 of Schedule 20; ^{F8}...
 - ^{F8}(m)
- [^{F1}(3) So far as relating to the provision mentioned in sub-paragraph (2)(a) above, sub-paragraph (1) above has effect in relation to any interest paid on a quoted Eurobond on or after 1st April 1996.]
- ^{F9}(4)
- (5) So far as relating to the provisions mentioned in sub-paragraph [^{F10}(2)(c)]^{F11}... above, sub-paragraph (1) above has effect in relation to accounting periods ending on or after 1st April 1996.
- ^{F12}(6)
- ^{F13}(7)
- ^{F14}(8)
- (9) So far as relating to the provision mentioned in sub-paragraph (2)(h) above, sub-paragraph (1) above has effect in relation to relevant periods ending on or after 1st April 1996.

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- (10) So far as relating to the provisions mentioned in sub-paragraph (2)(j) and (k) above, sub-paragraph (1) above has effect in relation to any time falling on or after 1st April 1996.
- (11) So far as relating to the provision mentioned in sub-paragraph (2)(l) above, sub-paragraph (1) above has effect in relation to chargeable periods ending on or after 1st April 1996.

Textual Amendments

- F1** Sch. 38 para. 6(2)(a)(3) repealed (28.7.2000 with effect as mentioned in Sch. 40 Pt. II(17) Note 2 of the amending Act) by 2000 c. 17, s. 156, **Sch. 40 Pt. II(17)**
- F2** Sch. 38 para. 6(2)(b) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F3** Sch. 38 para. 6(2)(c) repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(11)**, Note
- F4** Sch. 38 para. 6(2)(d) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F5** Sch. 38 para. 6(2)(e) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F6** Sch. 38 para. 6(2)(f) 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)
- F7** Sch. 38 para. 6(2)(g)(h) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F8** Sch. 38 para. 6(2)(m) and word repealed (with effect in accordance with Sch. 15 of the amending Act) by Finance Act 2007 (c. 11), **Sch. 27 Pt. 2(15)**
- F9** Sch. 38 para. 6(4) 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)
- F10** Words in Sch. 38 para. 6(5) repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the amending Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(11)**, Note
- F11** Words in Sch. 38 para. 6(5) repealed (with effect in accordance with Sch. 15 of the amending Act) by Finance Act 2007 (c. 11), **Sch. 27 Pt. 2(15)**
- F12** Sch. 38 para. 6(6) 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)
- F13** Sch. 38 para. 6(7) repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F14** Sch. 38 para. 6(8) 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)

Changes to legislation:

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