
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1998, Paragraph 44. (See end of Document for details)*

SCHEDULES

SCHEDULE 19

COMPANY TAX RETURNS, ETC.: MINOR AND CONSEQUENTIAL AMENDMENTS

Income and Corporation Taxes Act 1988 (c.1)

- 44 (1) Section 246Q of the Taxes Act 1988 (repayment or set-off of ACT in respect of foreign income dividend) is amended as follows.
- (2) In subsection (6) for the words from the beginning to “section 11 of the Management Act” substitute “ A company tax return made by the company for the relevant period ”.
- (3) In subsection (7) for “a return under section 11 of the Management Act” substitute “ a company tax return ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, Paragraph 44.