

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998,  
Cross Heading: Income and Corporation Taxes Act 1988 (c.1). (See end of Document for details)*

## SCHEDULES

### SCHEDULE 5

#### RENT AND OTHER RECEIPTS FROM LAND

#### PART III

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### Commencement Information

**II** Sch. 5 Pts. I-III in force and has effect as mentioned in s. 38.

#### *Income and Corporation Taxes Act 1988 (c.1)*

<sup>F1</sup>34 .....

##### Textual Amendments

**F1** Sch. 5 para. 34 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

<sup>F2</sup>35 .....

##### Textual Amendments

**F2** [Sch. 5 paras. 35-38](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

<sup>F2</sup>36 .....

##### Textual Amendments

**F2** [Sch. 5 paras. 35-38](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

<sup>F2</sup>37 .....

##### Textual Amendments

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F<sup>2</sup><sub>38</sub> .....

**Textual Amendments**  
F2 Sch. 5 paras. 35-38 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

F<sup>3</sup><sub>39</sub> .....

**Textual Amendments**  
F3 Sch. 5 para. 39 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 247(i)(ii)**

F<sup>4</sup><sub>40</sub> .....

**Textual Amendments**  
F4 Sch. 5 para. 40 repealed (22.3.2001 with effect as mentioned in s. 579 of the amending Act) by 2001 c. 2, ss. 579, 580, **Sch. 4**

F<sup>5</sup><sub>41</sub> .....

**Textual Amendments**  
F5 Sch. 5 para. 41 repealed (with effect in accordance with reg. 1(2) of the amending S.I.) by The Insurance Companies (Overseas Life Assurance Business) (Excluded Business) (Amendment) Regulations 2007 (S.I. 2007/2086), regs. 1(1), **6(2)(c)**

F<sup>6</sup><sub>42</sub> .....

**Textual Amendments**  
F6 Sch. 5 para. 42 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

F<sup>7</sup><sub>43</sub> .....

**Textual Amendments**  
F7 Sch. 5 para. 43 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

44 In section 787(3) of the Taxes Act 1988 (restriction of relief for payments of interest) for “section 403(7)” substitute “ section 83(2)(b) of the Finance Act 1996 (claim to treat non-trading deficit as eligible for group relief) ”.

F<sup>8</sup><sub>45</sub> .....

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**Textual Amendments**

- F8** Sch. 5 para. 45 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1),  
[Sch. 3](#) (with [Sch. 2](#))

**F9**46 .....

.....  
**Textual Amendments**

- F9** [Sch. 5 para. 46](#) 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](#))

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