
Status: This version of this schedule no longer has effect.

Changes to legislation: Finance Act 2000, SCHEDULE 14 is up to date with all changes known to be in force on or before 27 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

S C H E D U L E S

F1F1SCHEDULE 14

Textual Amendments

- F1** Sch. 14 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 8 Pt. 1 (with Sch. 7)

Status:

This version of this schedule no longer has effect.

Changes to legislation:

Finance Act 2000, SCHEME 14 is up to date with all changes known to be in force on or before 27 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Sch. 14 para. 25(3A) inserted by [2001 asp 8 Sch. 3 para. 24\(2\)\(b\)\(i\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Sch. 3 para. 24 repealed (3.8.2001) by S.I. 2001/2478, art. 2)

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

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

- Sch. 6 para. 20A(1A)-(1C) inserted by [2011 c. 11 Sch. 20 para. 2](#) (This amendment not applied to legislation.gov.uk. Sch. 20 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 101(2)(a)(v) and word inserted by [2011 c. 11 Sch. 20 para. 7\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 20 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 14(6)-(9) inserted by [2012 c. 14 Sch. 32 para. 4](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15(3A)-(3D) inserted by [2012 c. 14 Sch. 32 para. 5\(5\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15(4)(za) inserted by [2012 c. 14 Sch. 32 para. 5\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15A(1) inserted by [2012 c. 14 Sch. 32 para. 6](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 24(4A)(4B) inserted by [2012 c. 14 Sch. 32 para. 7](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 26(3A) inserted by [2012 c. 14 Sch. 32 para. 8](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 28A and cross-heading inserted by [2012 c. 14 Sch. 32 para. 9](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 29(8) inserted by [2012 c. 14 Sch. 32 para. 10](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 40(4)(5) inserted by [2012 c. 14 Sch. 32 para. 13\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(2A) inserted by [2012 c. 14 Sch. 32 para. 14\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)

- Sch. 6 para. 42A(5A)-(5C) inserted by [2012 c. 14 Sch. 32 para. 14\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(7) substituted by [2012 c. 14 Sch. 32 para. 14\(8\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 6(1A) word substituted by [2012 c. 14 Sch. 32 para. 3\(2\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(6) words inserted by [2012 c. 14 Sch. 32 para. 14\(7\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(2)(a) words substituted by [2012 c. 14 Sch. 32 para. 14\(2\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) Table words substituted by [2012 c. 14 Sch. 32 para. 14\(5\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) Table words substituted by [2012 c. 14 Sch. 32 para. 14\(5\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(c\)](#)