

## SCHEDULES

### SCHEDULE 6

#### CONSEQUENTIAL AMENDMENTS

##### PART 1

###### INCOME AND CORPORATION TAXES ACT 1988

- 105 (1) Amend section 828 (orders and regulations made by the Treasury or the Board) as follows.
- (2) In subsection (1), for “subsection (2)” substitute “subsections (2) and (5)”.
- (3) In subsection (3), for “subsection (4)” substitute “subsections (4) and (5)”.
- (4) At the end add—
- “(5) Nothing in this section applies in relation to any of the following (in relation to which section 717 of ITEPA 2003 applies)—
- (a) any power of the Treasury or the Board to make any order or regulations under ITEPA 2003;
- (b) any statutory instrument containing any order or regulations made by the Treasury or the Board under that Act.”