

**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, SCHEDULE 1 is up to date with all changes known to be in force on or before 03 March 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

## SCHEDULES

### SCHEDULE 1

Section 7

#### FORMER INLAND REVENUE MATTERS

##### 1 Capital gains tax.

###### Commencement Information

**I1** Sch. 1 para. 1 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

##### 2 Charities.

###### Commencement Information

**I2** Sch. 1 para. 2 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

##### 3 Child benefit.

###### Commencement Information

**I3** Sch. 1 para. 3 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

##### 4 Child tax credit.

###### Commencement Information

**I4** Sch. 1 para. 4 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

##### 5 Child trust funds.

###### Commencement Information

**I5** Sch. 1 para. 5 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

##### 6 Corporation tax (and amounts assessable or chargeable as if they were corporation tax).

###### Commencement Information

**I6** Sch. 1 para. 6 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

##### 7 Guardian's allowance.

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#### Commencement Information

**I7** Sch. 1 para. 7 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

8 Income tax.

#### Commencement Information

**I8** Sch. 1 para. 8 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

9 Inheritance tax.

#### Commencement Information

**I9** Sch. 1 para. 9 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

10 The issue of bank notes.

#### Commencement Information

**I10** Sch. 1 para. 10 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

11 National insurance contributions.

#### Commencement Information

**I11** Sch. 1 para. 11 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

12 The National Insurance Fund.

#### Commencement Information

**I12** Sch. 1 para. 12 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

13 The national minimum wage.

#### Commencement Information

**I13** Sch. 1 para. 13 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

14 Oil and gas royalties.

#### Commencement Information

**I14** Sch. 1 para. 14 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

15 Payment of or in lieu of rates.

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**Commencement Information**

**I15** Sch. 1 para. 15 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

16 Payment in lieu of tax reliefs, in so far as the Commissioners of Inland Revenue were responsible before the commencement of section 5.

**Commencement Information**

**I16** Sch. 1 para. 16 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

17 Pension schemes.

**Commencement Information**

**I17** Sch. 1 para. 17 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

18 Petroleum revenue tax.

**Commencement Information**

**I18** Sch. 1 para. 18 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

19 Rating lists.

**Commencement Information**

**I19** Sch. 1 para. 19 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

20 Recovery of taxes due in other member States, in relation to matters corresponding to those for which the Commissioners of Inland Revenue were responsible before the commencement of section 5.

**Commencement Information**

**I20** Sch. 1 para. 20 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

21 Stamp duty.

**Commencement Information**

**I21** Sch. 1 para. 21 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

22 Stamp duty land tax.

**Commencement Information**

**I22** Sch. 1 para. 22 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(c\)](#)

23 Stamp duty reserve tax.

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Commencement Information

I23 Sch. 1 para. 23 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

24 Statutory adoption pay.

Commencement Information

I24 Sch. 1 para. 24 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

25 Statutory maternity pay.

Commencement Information

I25 Sch. 1 para. 25 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

[<sup>F1</sup>26 [<sup>F2</sup>Statutory] paternity pay.]

Textual Amendments

- F1 Sch. 1 paras. 26, 26A substituted for Sch. 1 para. 26 (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), Sch. 1 para. 61; S.I. 2010/495, art. 4(d)
- F2 Word in Sch. 1 para. 26 substituted (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), Sch. 7 para. 64(2); S.I. 2014/1640, art. 7(kk) (with arts. 16, 19)

<sup>F3</sup>26A .....

Textual Amendments

- F3 Sch. 1 para. 26A repealed (5.4.2015) by Children and Families Act 2014 (c. 6), s. 139(6), Sch. 7 para. 64(3); S.I. 2014/1640, art. 7(kk) (with arts. 16, 19)

[<sup>F4</sup>26B Statutory shared parental pay.]

Textual Amendments

- F4 Sch. 1 para. 26B inserted (1.12.2014) by Children and Families Act 2014 (c. 6), s. 139(6), Sch. 7 para. 64(4); S.I. 2014/1640, art. 5(2)(bb)

[<sup>F5</sup>26C Statutory parental bereavement pay.]

Textual Amendments

- F5 Sch. 1 para. 26C inserted (18.1.2020) by Parental Bereavement (Leave and Pay) Act 2018 (c. 24), s. 2(2), Sch. para. 49; S.I. 2020/45, reg. 2

[<sup>F6</sup>26D Statutory neonatal care pay.]

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### Textual Amendments

**F6** Sch. 1 para. 26D inserted (21.8.2023 for specified purposes) by Neonatal Care (Leave and Pay) Act 2023 (c. 20), s. 3(3), Sch. para. 49; S.I. 2023/904, reg. 2(b)

27 Statutory sick pay.

### Commencement Information

**I26** Sch. 1 para. 27 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

28 Student loans.

### Commencement Information

**I27** Sch. 1 para. 28 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

29 Valuation lists in relation to council tax.

### Commencement Information

**I28** Sch. 1 para. 29 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

30 Valuation of property.

### Commencement Information

**I29** Sch. 1 para. 30 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

31 Working tax credit.

### Commencement Information

**I30** Sch. 1 para. 31 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(c)

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**Changes and effects yet to be applied to :**

- Sch. 1 para. 4 repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- Sch. 1 para. 31 repealed by [2012 c. 5 Sch. 14 Pt. 1](#)

**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):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)