

Status: Point in time view as at 06/04/2007.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1). (See end of Document for details)

SCHEDULES

SCHEDULE 2

ALTERNATIVE FINANCE ARRANGEMENTS: FURTHER PROVISIONS

Income and Corporation Taxes Act 1988 (c. 1)

F13

Textual Amendments

F1 Sch. 2 para. 3 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 602(2), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F24

Textual Amendments

F2 Sch. 2 para. 4 omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), regs. 1(1), [92\(2\)](#)

F35

Textual Amendments

F3 Sch. 2 para. 5 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 602(2), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F46

Textual Amendments

F4 Sch. 2 para. 6 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 602(2), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

7 In section 582 of ICTA (funding bonds) references to interest include references to alternative finance return or profit share return.

8 Section 787 of ICTA (restriction of relief for payments of interest) has effect in relation to alternative finance return or profit share return as it has effect in relation to interest.

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