
Changes to legislation: Finance Act 2007, Paragraph 7 is up to date with all changes known to be in force on or before 14 April 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 26

MEANING OF "RECOGNISED STOCK EXCHANGE" ETC

Minor and consequential amendments

- 7 (1) ICTA is amended as follows.
- ^{F1}(2)
- (3) In section 312(1E)(a) (interpretation of Chapter 3 of Part 7), for “section 841” substitute “ section 1005(1)(b) of ITA 2007 ”.
- ^{F2}(4)
- ^{F2}(5)
- ^{F2}(6)
- ^{F2}(7)
- ^{F2}(8)
- ^{F2}(9)
- (10) In paragraph 5 of Schedule 20 (charities: qualifying investments and loans), omit “, or which are dealt in on the Unlisted Securities Market”.

Textual Amendments

- F1** Sch. 26 para. 7(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F2** Sch. 26 para. 7(4)-(9) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

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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. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)