
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 1993 (c. 34)

- 361 (1) Amend Schedule 20A (Lloyd's underwriters: conversion to limited liability underwriting) as follows.
- (2) In paragraph 2—
- (a) in sub-paragraph (2) for “The carry-forward provision” substitute “ Section 83 of ITA 2007 ”, and
 - (b) omit sub-paragraphs (3) and (4).
- (3) In paragraph 5(1), in the definition of “ordinary share capital”, for “section 832(1) of the Taxes Act 1988” substitute “ section 989 of ITA 2007 ”.
- (4) In paragraph 7(2) for “Section 385 of the Taxes Act 1988” substitute “ Section 83 of ITA 2007 ”.

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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. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)