

---

*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Finance Act 1989 (c. 26). (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

#### *Finance Act 1989 (c. 26)*

278 The Finance Act 1989 is amended as follows.

<sup>F1</sup>279 .....

#### Textual Amendments

**F1** Sch. 1 para. 279 omitted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 1 para. 35](#)

280 In section 111 (residence of personal representatives)—

(a) omit subsections (1) to (3) and (6) to (8), and

(b) in subsection (5) omit the words “Subject to subsections (6) to (8) below,”.

281 (1) Amend section 151 (assessment of trustees and personal representatives) as follows.

(2) In subsection (2)(a) omit the words from “other” to “2005,”.

(3) Omit subsection (2)(b) and the “and” immediately before it.

(4) Omit subsection (3).

282 In section 182(3) (disclosure of information) at the end of paragraph (d) insert “ or section 704 of the Income Tax Act 2007 ”.

283 (1) Amend Schedule 5 (employee share ownership trusts) as follows.

(2) In paragraph 15 for “section 840 of the Taxes Act 1988” substitute “ section 995 of the Income Tax Act 2007 ”.

(3) In paragraph 16(2)—

(a) in paragraph (b) for “section 840 of that Act” substitute “ section 995 of the Income Tax Act 2007 ”, and

(b) in paragraph (c) for “that Act” substitute “ the Taxes Act 1988 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Finance Act 1989 (c. 26).