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**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](#)

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# SCHEDULES

## SCHEDULE 1

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

##### OTHER ENACTMENTS

###### *Finance Act 2002 (c. 23)*

- 414 The Finance Act 2002 is amended as follows.
- 415 Omit section 98.
- 416 In section 142 (interpretation) at the end insert “, and “ITA 2007” means the Income Tax Act 2007”.
- 417 In paragraph 19 of Schedule 12 (tax relief for expenditure on research and development) for sub-paragraph (2) substitute—
- “(2) For the purposes of this Schedule whether a person is connected with another is determined in accordance with section 839 of the Taxes Act 1988.”
- 418 In paragraph 27 of Schedule 13 (tax relief for expenditure on vaccine research etc) for sub-paragraph (2) substitute—
- “(2) For the purposes of this Schedule whether a person is connected with another is determined in accordance with section 839 of the Taxes Act 1988.”

<sup>F1</sup>419 .....

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#### Textual Amendments

- F1** [Sch. 1 para. 419](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

<sup>F2</sup>420 .....

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#### Textual Amendments

- F2** [Sch. 1 para. 420](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

- 421 In Schedule 25 (loan relationships), omit paragraph 57.

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F<sup>3</sup>422 .....

**Textual Amendments**

**F3** Sch. 1 para. 422 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

423 Omit Schedule 33 (venture capital trusts).

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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.)