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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Corporation Tax Act 2009. 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 1989 (c. 26)*

- 338 The Finance Act 1989 is amended as follows.
- 339 Omit section 43 (Schedule D: computation (unpaid remuneration)).
- 340 Omit section 44 (companies with investment business and insurance companies: computation).
- <sup>F1</sup>341 .....

.....

**Textual Amendments**

**F1** [Sch. 1 paras. 341-351](#) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(r\)](#)

<sup>F1</sup>342 .....

.....

**Textual Amendments**

**F1** [Sch. 1 paras. 341-351](#) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(r\)](#)

<sup>F1</sup>343 .....

.....

**Textual Amendments**

**F1** [Sch. 1 paras. 341-351](#) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(r\)](#)

<sup>F1</sup>344 .....

.....

**Textual Amendments**

**F1** [Sch. 1 paras. 341-351](#) omitted (17.7.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 247\(r\)](#)

<sup>F1</sup>345 .....

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**Textual Amendments**

**F1** Sch. 1 paras. 341-351 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 247(r)**

<sup>F1</sup>346 .....

**Textual Amendments**

**F1** Sch. 1 paras. 341-351 omitted (17.7.2012) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 247(r)**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 934(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 12\(2\)](#)
- s. 962(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(5\)\(b\)](#)
- s. 962A(3A) inserted by [2023 c. 30 Sch. 2 para. 12\(6\)\(b\)](#)
- s. 963(1A) inserted by [2023 c. 30 Sch. 2 para. 12\(7\)\(a\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)
- s. 1138A applied by [S.I. 2024/348 reg. 3](#)