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SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Taxes Management Act 1970 (c. 9)

- 295 The Taxes Management Act 1970 is amended as follows.
- 296 In section 12(5) (information about chargeable gains) for “section 100(2) of the principal Act” substitute “ section 163 of CTA 2009 ”.
- 297 Omit section 12AE (choice between different Cases of Schedule D).
- 298 In section 17 (interest paid or credited by banks, building societies etc without deduction of income tax) after subsection (7) insert—
- “(8) References in this section to interest include references to—
- (a) alternative finance return within the meaning of Chapter 5 of Part 2 of the Finance Act 2005 (see section 57 of that Act), and
 - (b) alternative finance return within the meaning of Chapter 6 of Part 6 of CTA 2009 (see sections 511 to 513 of that Act).”
- 299 In section 18 (interest paid without deduction of income tax) at the end insert—
- “(5) References in this section to interest include references to—
- (a) alternative finance return within the meaning of Chapter 5 of Part 2 of the Finance Act 2005 (see section 57 of that Act), and
 - (b) alternative finance return within the meaning of Chapter 6 of Part 6 of CTA 2009 (see sections 511 to 513 of that Act).”
- 300 (1) Amend section 19 (information for purposes of charge on profits of UK property business or under Schedule A) as follows.
- (2) In subsection (1) for “as the profits of a UK property business or under Schedule A” substitute “ , or under Chapter 3 of Part 4 of CTA 2009, as the profits of a UK property business ”.
- (3) Omit subsection (2).
- 301 Omit section 31(3) (appeals: right of appeal).
- 302 In section 42(7) (procedure for making claims etc)—
- (a) in paragraph (a)—
 - (i) omit “, 84, 91B, 101(2),” and “504, 531,” and

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- (ii) for the words from “571(4)” to the end substitute “ 571(4) and 732(4) of the principal Act; ”,
- (b) omit paragraph (b),
- (c) omit the “and” immediately after paragraph (e), and
- (d) at the end insert “, and
 (“g) sections 109(1), 124(2), 127(2), 178 and 268 of CTA 2009.”
- 303 In section 46B(5) (questions to be determined by Special Commissioners), after paragraph (d) insert “or
 (f) section 1313 of CTA 2009.”
- 304 In section 71(1) (bodies of persons) omit the words from “Subject to” to “companies)”.
- 305 In section 87A(4A)(b) (interest on overdue corporation tax etc) for “section 83(2) (c)” to “that Act” substitute “ section 389(1) or 459(1)(b) of CTA 2009 ”.
- 306 (1) Amend section 90 (disallowance of relief for interest on tax) as follows.
- (2) In subsection (1) omit paragraph (b) and the “and” immediately before that paragraph.
- (3) Omit subsection (2).
- (4) For the title substitute “ Interest on tax payable gross ”.
- 307 (1) Amend section 98 (special returns, etc) as follows.
- (2) In the first column of the Table—
- (a) omit the entry relating to section 38(5) of ICTA,
- (b) at the appropriate place in the list of entries relating to ICTA insert— “ section 76ZE(5); ”,
- (c) omit the entry relating to section 588(7) of ICTA,
- (d) omit the entry relating to paragraph 10 of Schedule 5 to ICTA, and
- (e) at the end insert—
- “Section 75(5) of CTA 2009;
Section 126 of CTA 2009;
Section 241 of CTA 2009;
Section 245 of CTA 2009;
Section 966(1) of CTA 2009.”
- (3) In the second column of the Table—
- (a) at the appropriate place in the list of entries relating to ICTA insert— “ section 76ZE(4); ”,
- (b) omit the entry relating to section 577(4) of ICTA,
- (c) omit the entry relating to section 588(6) of ICTA, and
- (d) at the end insert— “ Section 75(4) of CTA 2009. ”
- 308 After section 109 insert—

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“109A Residence of companies

Chapter 3 of Part 2 of CTA 2009 (rules for determining residence of companies) applies for the purposes of this Act as it applies for the purposes of the Corporation Tax Acts.”

309 In section 118 (interpretation) at the appropriate place insert—

““CTA 2009” means the Corporation Tax Act 2009,”.

310 In Schedule 3 (rules for assigning proceedings to General Commissioners), in paragraph 10—

(a) omit “102(1),” and

(b) for “and section 563 of the Capital Allowances Act.” substitute “ , section 563 of the Capital Allowances Act and section 171 of CTA 2009.”

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