

SCHEDULES

SCHEDULE 3

Section 1326

REPEALS AND REVOCATIONS

PART 1

REPEALS AND REVOCATIONS ON 1 APRIL 2009

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Taxes Management Act 1970 (c. 9)	<p>Section 12AE.</p> <p>Section 19(2).</p> <p>Section 31(3).</p> <p>In section 42(7)—</p> <p>(a) in paragraph (a) the words “84, 91B, 101(2)” and “504, 531”,</p> <p>(b) paragraph (b), and</p> <p>(c) the “and” immediately after paragraph (e).</p> <p>In section 71(1), the words from “Subject to” to “companies,”.</p> <p>In section 90—</p> <p>(a) in subsection (1), paragraph (b) and the “and” immediately before that paragraph, and</p> <p>(b) subsection (2).</p> <p>In the first column of the Table in section 98—</p> <p>(a) the entry relating to section 38(5) of ICTA,</p> <p>(b) the entry relating to section 588(7) of ICTA, and</p> <p>(c) the entry relating to paragraph 10 of Schedule 5 to ICTA.</p> <p>In the second column of the Table in section 98—</p> <p>(a) the entry relating to section 577(4) of ICTA, and</p> <p>(b) the entry relating to section 588(6) of ICTA.</p>

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	In Schedule 3, in paragraph 10, the word “102(1),”.
Oil Taxation Act 1975 (c. 22)	In section 3(2), in the first sentence, the words “under subsection (2) of section 579 of the Taxes Act or”, and “that subsection or”.
Income and Corporation Taxes Act 1988 (c. 1)	<p>In section 6—</p> <ul style="list-style-type: none"> (a) subsections (1) to (3), (b) in subsection (4), the words from “, sections” to “248”, and (c) subsection (4A). <p>Section 8.</p> <p>In section 9—</p> <ul style="list-style-type: none"> (a) subsections (1) to (4), (b) in subsection (5), the words “, by virtue of this section or otherwise,”, and (c) subsection (6). <p>Section 11(1) to (2A).</p> <p>Section 11AA.</p> <p>Section 12(1) to (7ZA) and (9).</p> <p>Section 15.</p> <p>Section 18.</p> <p>Sections 21A to 21C.</p> <p>In section 24—</p> <ul style="list-style-type: none"> (a) in subsection (1), the definition of “premium”, (b) subsections (2) to (4), (c) in subsection (5), the definitions of “intermediate landlord”, “premium” and “reversion”, and (d) subsection (6)(a). <p>Section 30.</p> <p>Sections 31ZA to 31ZC.</p> <p>Sections 34 to 40.</p> <p>In section 42, subsection (1)(a) and the “or” immediately after it.</p> <p>Section 46.</p> <p>Section 53.</p> <p>Section 55.</p> <p>Section 70.</p> <p>Section 70A.</p>

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	Section 72.
	Section 74.
	Sections 75 to 75B.
	In section 76(7), in Step 3 the entries relating to—
	(a) paragraph 4(4)(b) of Schedule 11 to FA 1996,
	(b) paragraph 23 of Schedule 22 to FA 2001,
	(c) paragraph 13(2) of Schedule 12 to FA 2002, and
	(d) paragraph 36(3) of Schedule 29 to that Act.
	Sections 76A and 76B.
	Sections 79 to 79B.
	Sections 82A to 84.
	In section 84A—
	(a) in subsection (2), in paragraph (a) the words “Schedule D or”, paragraph (b) and the “or” immediately before it, and paragraph (c), and
	(b) subsection (3ZA)(b).
	Sections 85 to 85B.
	Sections 86 to 88.
	Sections 88D to 95.
	Sections 97 to 106.
	Section 110.
	Section 111(1).
	Sections 114 and 115.
	Section 116(5).
	Section 118ZA.
	Sections 119 to 122.
	Section 125.
	Section 128(2) and (3).
	In section 130, the words ““company with investment business” means any company whose business consists wholly or partly in the making of investments”.
	Section 208.
	Section 337.

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	In section 337A— (a) subsection (1)(a), and (b) subsection (2)(b) and the “and” immediately before it.
	In section 399, subsection (1B) and, in subsection (3), the words “under Case VI of Schedule D”.
	Section 401.
	In section 414(1)(b), the words “within the meaning of section 486(12)”.
	In section 431(2YC)(a), the words “under Schedule A or Case III, V or VI of Schedule D”.
	In section 434A(2A), the words from “which” to “1996”.
	In section 444AZA(2), the words “(a “Case I loss”)”.
	In section 444AZB(2), the words “(a “Case VI loss”)”.
	In section 444AEA— (a) in subsection (1)(b), the words “Case I”, (b) in subsection (3), the words “transferor’s Case I”, and (c) in subsection (4), the words “transferee’s Case I”.
	In section 444AECA— (a) in subsection (1)(b), the words “Case I”, (b) in subsection (3), the words “transferor’s Case I”, and (c) in subsection (4), the words “transferee’s Case I”.
	In section 444AF(5)(b), the words “under Case VI of Schedule D”.
	Section 469(4A) to (5) and (6).
	Sections 472A and 473.
	In section 475— (a) in subsection (2), paragraph (b) and the “and” immediately before it, and (b) in subsection (4), the words from “or to be brought” to the end.
	In section 477A, subsections (3)(a) and (aa), (4) and (10).

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	Section 477B.
	In section 486—
	(a) in subsection (1), the words from “but” to the end,
	(b) subsections (4) and (7),
	(c) subsections (10) and (11), and
	(d) in subsection (12) the definition of “registered industrial and provident society”.
	Section 487.
	Section 491.
	Section 504.
	In section 505(1)—
	(a) paragraph (c)(ia), and
	(b) in paragraph (d), the words “under Schedule D”.
	Section 509.
	Sections 524 to 526.
	Section 528.
	Sections 531 to 533.
	Section 558(5) and (6).
	In section 568(1), the words “section 74 of this Act or”.
	In section 571(1), the words from “(in” to “Schedule D)”.
	Sections 577 to 580.
	Section 582.
	Section 584.
	Sections 586 and 587.
	Section 588.
	Section 589A.
	Section 589B(5).
	Section 617.
	Sections 695 to 698.
	Section 699A.
	In section 700—
	(a) subsections (1) to (3),
	(b) in subsection (4), the words “this Part or”, and

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	(c) in subsection (5), paragraph (a), in paragraph (b) the words “(a) or”, the words from “deemed” to “this Part or”, in the first place where they occur, and the words “this Part or” in the second place where they occur.
	Sections 701 and 702.
	In section 703(3), the words from “(the amount” to “accordingly”.
	In section 768B(10), the words “and non-trading deficits”.
	In section 768C(9), the words “and non-trading deficits”.
	In section 779(13), paragraph (a) and in paragraph (d) the words “75 or”.
	In section 781—
	(a) in subsection (1), the words from “(in” to “Schedule D)”, and
	(b) in subsection (4)(c), the words “75 or”.
	In section 782(9), the words from “, and where” to the end.
	In section 787, subsection (1A), in subsection (2) the words “or total profits” and subsection (3).
	In section 788(7), the words from “, and, in” to the end.
	In section 790(11), the words from “, and, in” to the end.
	In section 797A(2), the words “and gains”.
	In section 806B(10), the definition of “the Case V dividend”.
	In section 806L(5)(b), the words “Case VI of Schedule D by virtue of”.
	Section 817.
	In section 821(1)(a), the words “under under Case III of Schedule D”.
	In section 826—
	(a) subsections (1)(da) and (3AA),
	(b) subsections (5) and (5A),
	(c) in subsection (8A)(b)(ii), the words “, tax credit under Schedule 13 to the Finance Act 2002”, and

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	(d) in subsection (8BA), the words “, tax credit under Schedule 13 to the Finance Act 2002” in both places where they occur.
	Section 827.
	In section 828(4), the word “79B(5),”.
	Section 830(2) to (4).
	In section 832—
	(a) in subsection (1), the definitions of “overseas property business” and “Schedule A business”, and
	(b) subsection (4).
	Schedule A1.
	Schedule 4AA.
	Schedule 5.
	In Schedule 27, in paragraph 1(1)(d)(ii), the words from “in accordance” to “(Schedule D)”.
	In Schedule 28A, paragraph 6(dd), in paragraph 11, sub-paragraph (2) and in sub-paragraph (3)(a) the words “or (2)” and paragraphs 13(1)(ed) and 16(1)(f).
	In Schedule 28AA—
	(a) in paragraph 6E the words “Case III of Schedule D or”, and
	(b) paragraph 8(1), (3) and (4).
	In Schedule 30, paragraphs 2 to 5.
Finance Act 1988 (c. 39)	Section 65 to 66A.
	Section 72.
	Section 73(2) to (4).
	Schedules 6 and 7.
	In Schedule 12, paragraph 3(1).
Finance Act 1989 (c. 26)	Sections 43 and 44.
	In section 85A—
	(a) in subsection (6)(b) the words “under Case VI of Schedule D”, and
	(b) in subsection (8)(b) the words from “by” to “1996” and in paragraph (c) the words “(in accordance with paragraph 4(5) of that Schedule)”.
	In section 88(3)(b), the words “under Case VI of Schedule D”.

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	In section 89(1A), the words “under Case VI of Schedule D”.
	Section 114.
Finance Act 1990 (c. 29)	Section 76.
	Section 78.
	Section 126(2) and (3).
	In Schedule 14, paragraph 2.
Finance Act 1991 (c. 31)	Section 43.
	Section 68.
	Section 121(2) and (3).
	In Schedule 10, paragraph 3.
	In Schedule 15, paragraph 3.
Taxation of Chargeable Gains Act 1992 (c. 12)	In section 41(4)—
	(a) in paragraph (b), the words “any relief given under section 30 of the Taxes Act or”, and
	(b) in paragraph (c), the words “section 91 of the Taxes Act or”.
	In section 156(4), the words “section 98 of the Taxes Act or”.
	In section 158(2), the words from “but” to the end.
	In section 170(9)(c), the words “within the meaning of section 486 of the Taxes Act”.
	Section 201(2).
	In section 241(3)(a), the words “(within the meaning of the Income Tax Acts) or any Schedule A business (within the meaning of the Taxes Act),”.
	In section 251(8), paragraph (a), and in paragraph (b) the words “(even apart from those provisions)”.
	In Schedule 7AC, paragraph 34(2).
	In Schedule 8—
	(a) paragraph 5(5)(a), and
	(b) in paragraph 7A, the words “Schedule A business or”.
	In Schedule 10, paragraph 14(7), (27) and (28).
Finance (No. 2) Act 1992 (c. 48)	In Schedule 12, in paragraph 3—

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	(a) in sub-paragraph (1), the words from “(in” to “Schedule D)”, and (b) in sub-paragraph (3), the words “section 100 of the Taxes Act 1988 or”.
Finance Act 1993 (c. 34)	Section 69. Section 108. Section 109(1), (2) and (4). Section 110. Section 123. In Schedule 6, paragraph 11.
Finance Act 1994 (c. 9)	Section 113(3)(b). Section 141. Sections 144 and 145. Section 215. Sections 249 and 250. In Schedule 14, paragraph 5. In Schedule 24, in paragraph 20(1), in the words after paragraph (b), the words from “the trade” to “but”.
Finance Act 1995 (c. 4)	Section 76(4) to (6). Section 117. Sections 120 and 121. Section 125. In section 126(7A), paragraph (b) and the “or” immediately before it. In section 127(1), paragraph (cb). Section 140. In Schedule 6, paragraph 2. In Schedule 18, paragraph 2.
Finance Act 1996 (c. 8)	Sections 80 to 103. Section 147(1). In section 154, subsections (2), (3), (5), (6) and (8). In Schedule 6, paragraph 22. In Schedule 7, paragraph 4(1), (2)(a) and (c), (3) and (4). Schedules 8 to 11.

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	In Schedule 14, paragraphs 5, 7, 20 and 31.
	In Schedule 15, paragraphs 2 to 4, 10, 13 to 15, paragraphs 18, 19(1), (2) and (10), 20(1) and 21(1).
	In Schedule 20, paragraphs 2 and 33.
	In Schedule 21, paragraphs 2, 3, 15 and 20.
	In Schedule 24, paragraph 11.
Finance Act 1997 (c. 16)	Sections 65 and 66.
	In Schedule 7, paragraph 8(1).
	In Schedule 13, paragraphs 2 and 3.
Finance (No. 2) Act 1997 (c. 58)	Section 21.
	Section 24(1) to (9).
	Section 33(2) to (11).
	Section 40.
	In Schedule 6, paragraphs 12 and 13.
Finance Act 1998 (c. 36)	In section 33—
	(a) in subsection (2), paragraph (b) and the word “and” immediately before it, and
	(b) subsections (3) to (5).
	Section 40.
	Section 41(1) and (4) to (7).
	Section 42.
	Section 46(1) and (2).
	In Schedule 5, paragraphs 15 to 18, 34, 43 and 64.
	In Schedule 7—
	(a) in paragraph 1, the words “53(1) and (3), 55(1),”, the words “74(1) opening words and paragraph (m),”, the words “79(1), 79A(1),”, the word “83,”, the words “85(1)(a), 85A(2)(a),”, the words from “86A(2)(a)” to “94(1),”, the words from “97” to “106(2),”, the words “110(3) (twice), (4) and (5) (three times),”, the words from “401(1) (b)” to “509(1) (twice),”, the words from “577(1)(a)” to “589A(8),” and the words from “Schedule 5” to “8(7) (three times),”,
	(b) in paragraph 2, the words “section 73(2)”, and

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	(c) paragraphs 5, 6 and 11.
	In Schedule 18—
	(a) paragraph 10(2B) and (3),
	(b) in paragraph 52, sub-paragraphs (2) (bc) and (4) and, in sub-paragraph (5), paragraph (ad) and the words “, (ad)” at the end,
	(c) Parts 9BA and 9C, and
	(d) paragraph 84.
Finance Act 1999 (c. 16)	Section 54.
	Section 55(1).
	Section 58.
	Section 61.
	Section 63.
	Section 81(4)(a).
	Schedule 6.
	In Schedule 11, paragraph 2.
Financial Services and Markets Act 2000 (c. 8)	Section 411(2).
Finance Act 2000 (c. 17)	Section 46(2A)(b).
	Section 50.
	Section 69(1).
	Sections 88 and 89.
	Section 143(2).
	In Schedule 12, paragraphs 17 and 18.
	In Schedule 15, in paragraph 60(1), the words “under Case VI of Schedule D”.
	Schedule 20.
	In Schedule 29, paragraph 44.
Capital Allowances Act 2001 (c. 2)	In section 16, the words “, or a Schedule A business,”.
	In section 17(1), the words “, or a Schedule A business,”.
	In section 353, in subsection (2), the words “, or a Schedule A business,”.
	In section 392—
	(a) in subsection (2), the words “, or a Schedule A business,”
	(b) in subsection (2A), the words from “is within” to “and he”, and

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	(c) subsection (3).
	In section 393B(4), the words “or Schedule A business”.
	In section 393T—
	(a) in subsection (2), the words “, or a Schedule A business,” and
	(b) subsection (3).
	In section 529—
	(a) in subsection (1), the words “, or a Schedule A business,”
	(b) in subsection (1A), the words from “is within” to “and he”, and
	(c) subsection (2).
	In section 577(1), the words “, a Schedule A business”.
	In Schedule 1, in Part 2, the entry for “Schedule A business”.
	In Schedule 2, paragraphs 5, 14, 16 to 20, 40, 45, 46, 48 to 52, 96 and 104.
Finance Act 2001 (c. 9)	Section 70(1) and (2).
	Section 73.
	Section 75(1).
	Schedule 22.
	In Schedule 23, paragraph 1.
Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629)	Article 16(6) to (8).
Tax Credits Act 2002 (c. 21)	In Schedule 3, paragraph 59.
Finance Act 2002 (c. 23)	Section 38.
	Sections 53 to 56.
	Section 60.
	Section 64.
	Section 65(2)(a).
	Section 67(1) and (2).
	Section 68.
	Section 71.
	Section 83(1)(a) and (2).
	Section 84(1).
	In section 103—

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	(a) in subsection (4), paragraph (d), in paragraph (f) the words from “in Schedule 20” to the end, and paragraph (h), and (b) subsection (5).
	Section 105(1).
	Section 106.
	In Schedule 9, paragraphs 4(4) and 8(2).
	Schedules 12 to 15.
	In Schedule 16, in paragraph 27(4), the words “under Case VI of Schedule D”.
	In Schedule 18, paragraph 9(3)(a).
	Schedule 22.
	In Schedule 23, paragraphs 2, 3, 6, 7, 9 to 15 and 25.
	In Schedule 25, paragraphs 2 to 25, 27 to 36, 40, 47, 48, 50, 53 and 61 to 64.
	Schedule 26.
	In Schedule 27, paragraphs 3, 19 and 20.
	In Schedule 28, paragraphs 1 and 3.
	Schedule 29.
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	In section 515— (a) subsection (1), and (b) the “and” immediately after subsection (2)(c).
	In Schedule 1, in Part 2, the entries for “Schedule A business” and “UK property business”.
	In Schedule 6, paragraphs 4, 5, 12, 13, 62 to 64, 67, 69, 70, 87, 109, 244 and 258.
Finance Act 2003 (c. 14)	Section 40.
	Section 141.
	Section 143.
	Section 148(5B).
	Section 149(1) to (3).
	In section 150(7), the words from “; and” to the end.
	In section 153— (a) in subsection (1)(a), the words “115(4) (b)”.

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	(b) subsection (1)(e), (c) in subsection (2)(a), the words “and 830(4)”, and (d) subsection (2)(d).
	Section 168.
	Sections 178 and 179.
	Section 180(1).
	Section 184.
	In Schedule 22, paragraphs 59 to 73.
	Schedules 23 to 25.
	Schedule 31.
	In Schedule 35, paragraph 4.
	Schedule 37.
	In Schedule 41, paragraphs 1, 4 and 5(2).
Finance Act 2004 (c. 12)	Section 34(4).
	Sections 38 and 39.
	Section 45(1) to (3).
	Section 48.
	Section 54.
	In section 71, subsection (3)(b) and the “and” immediately before it.
	Section 137(2).
	Section 141.
	In section 280(1), the “and” immediately after the entry for “ITTOIA 2005”.
	In Schedule 5, paragraphs 2, 5 to 8 and 14 to 16.
	In Schedule 6, paragraphs 1 and 9.
	Schedules 8 and 9.
	In Schedule 10, paragraphs 1 to 4, 6, 8, 9(1), 13, 14, 16, 17, 19 to 23, 25, 28, 30 to 42, 47 to 69, 71 and 73.
	In Schedule 16, paragraph 5.
	In Schedule 17, paragraphs 4, 7 and 8.
	In Schedule 26, paragraph 12.
	In Schedule 35, paragraphs 45, 50, 52 and 53.

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Finance Act 2002, Schedule 26, Parts 2 and 9 (Amendment) Order 2004 (S.I. 2004/2201)	The whole Order.
Finance Act 2004, Sections 38 to 40 and 45 and Schedule 6 (Consequential Amendment of Enactments) Order 2004 (S.I. 2004/2310)	In the Schedule, paragraphs 4(2), 5, 6, 22 and 58 to 64.
Finance Act 2000, Schedule 20 (Definition of Small or Medium-Sized Enterprise) Order 2004 (S.I. 2004/3267)	The whole Order.
Finance Act 2002, Schedule 26, Parts 2 and 9 (Amendment No.2) Order 2004 (S.I. 2004/3270)	The whole Order.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	<p>In section 48(4)(a), the words “under section 97 (debts incurred and later released)”.</p> <p>Section 79(2).</p> <p>In section 155(1), the words from “carried” to the end.</p> <p>In section 287(4), the “or” immediately before paragraph (b).</p> <p>In section 288(6), the “and” immediately before paragraph (d).</p> <p>In section 839(3), the words “or to corporation tax under Case III of Schedule D”.</p> <p>Section 862(3) and (7).</p> <p>Section 881.</p> <p>In Schedule 1—</p> <p>(a) paragraphs 6, 7, 9(2) and (3), 17 to 23, 31, 34(2)(b), 44, 46, 48 to 50, 56 to 58, 60, 62 to 74, 77 to 85, 90, 92, 95, 97, 107, 172, 182, 183, 189, 201 to 203, 205, 207 to 209, 230, 234 to 236, 238, 239, 243, 245, 247, 248, 250, 251, 262, 284 to 287, 290, 291(2) to (4) and 292,</p> <p>(b) in paragraph 312—</p> <p>(a) sub-paragraph (3), and</p> <p>(b) sub-paragraph (4)(b) and the “and” immediately before it, and</p> <p>(c) paragraphs 314(2), 321(3), 327, 332, 335, 351(2), 352(2), 378, 416(2) and (3), 418, 451(2)(a), (b) and (c), 486, 488, 489, 494(2)(c) and (d), 500, 502, 506, 509, 520, 576, 578, 583(6) and 630.</p>

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Finance Act 2005 (c. 7)	<p>In Schedule 4, in Part 2, the entry for “Schedule A business”.</p> <p>Section 48B(5)(d) and the “or” immediately before it.</p> <p>Section 50.</p> <p>In section 51(1), (4) and (5)(b) the words “or profit share return”.</p> <p>In section 52, in subsection (2) the words “or profit share return” and subsection (6).</p> <p>Section 54.</p> <p>In section 54A(2)(b), the words “or profit share return”.</p> <p>In section 55, the words “, corporation tax”.</p> <p>In section 56, subsection (4)(b) and the “and” immediately before it, and subsection (5).</p> <p>In section 57, the definition of “profit share return”.</p> <p>Section 81.</p> <p>Section 91(2), (3) and (7).</p> <p>In Schedule 2—</p> <ul style="list-style-type: none"> (a) paragraphs 2 and 7, and (b) in paragraphs 8, 10, 11(c), 12 and 13 the words “or profit share return”. <p>In Schedule 4, paragraphs 2 to 5, 9, 11 to 13, 15 to 17, 19, 20, 22, 26 to 28, 30, 31, 34 to 47 and 52.</p>
Finance (No. 2) Act 2005 (c. 22)	<p>Section 17(1)(b) and (c).</p> <p>Section 23(1)(a)(ii).</p> <p>Section 41.</p> <p>Section 54(1).</p> <p>Section 55.</p> <p>Section 60.</p> <p>Section 63.</p> <p>In Schedule 2, paragraph 20.</p> <p>In Schedule 6, paragraphs 1, 4 to 7 and 9 to 11.</p> <p>In Schedule 7, paragraphs 10, 11, 15 to 18, 20 and 22 to 24.</p> <p>In Schedule 8, paragraph 4.</p>

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	In Part 2(6) of Schedule 11, the entries relating to FA 1996, FA 2002 and FA 2004 and Note 3.
Finance Act 2002, Schedule 26, Parts 2 and 9 (Amendment) Order 2005 (S.I. 2005/646)	The whole Order.
Finance Act 2002, Schedule 26, Parts 2 and 9 (Amendment No.2) Order 2005 (S.I. 2005/2082)	The whole Order.
Research and Development Tax Relief (Definition of “Small or Medium-Sized Enterprise”) Order 2005 (S.I. 2005/3376)	The whole Order.
Finance Act 2002, Schedule 26 (Parts 2 and 9) (Amendment No.3) Order 2005 (S.I. 2005/3440)	The whole Order.
Finance Act 2006 (c. 25)	Section 28. Sections 31 to 41. In section 42(2)— (a) the words “Part 1 deals with entitlement to the relief”, and (b) the words “Part 4 is about provisional entitlement to relief”. Sections 43 to 45, 48 to 52 and 53(2). Section 77. Section 93. In section 117(3)(b), the words “under Case VI of Schedule D”. Section 121(4). Schedule 2. In Schedule 3, paragraphs 2(3) and (4) and 6 to 9. Schedule 4. In Schedule 5, Part 1, paragraphs 24 and 25 and Part 4. In Schedule 6, paragraphs 10(1) to (3), 11 to 19 and 21 to 24. In Schedule 10, paragraph 43(2).
Income Tax (Trading and Other Income) Act 2005 (Consequential Amendments) Order 2006 (S.I. 2006/959)	Article 5.
Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/964)	Regulation 95.

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Investment Trusts and Venture Capital Trusts (Definition of Capital Profits, Gains or Losses) Order 2006 (S.I. 2006/1182)	The whole Order.
Finance Act 2002, Schedule 26, (Parts 2 and 9) (Amendment) Order 2006 (S.I. 2006/3269)	The whole Order.
Income Tax Act 2007 (c. 3)	<p>Section 835(2).</p> <p>In section 941—</p> <p>(a) subsections (4) and (5), and</p> <p>(b) in subsection (6), the words “or (5)” in the definition of “deemed deduction” and “or (4)” in the definition of “deemed payment”.</p> <p>In section 989, the definition of “Schedule A business”.</p> <p>In Schedule 1, paragraphs 6, 10, 12, 21, 87(4) and (5), 91, 107, 109, 114, 134, 371 to 376, 422 and 439(2)(a).</p> <p>In Schedule 4, the entry for “Schedule A business”.</p>
Finance Act 2007 (c. 11)	<p>Section 17.</p> <p>Section 28.</p> <p>Section 34(1) to (6).</p> <p>Sections 49 and 50.</p> <p>Section 58(1).</p> <p>In Schedule 3, paragraph 10.</p> <p>In Schedule 5, paragraphs 11 to 16, 18 and 19.</p> <p>In Schedule 7, paragraphs 56, 65 to 67, 72, 74 and 75 and, in paragraph 85, the words “(a “Case VI loss”)” and “(a “Case I loss”)”.</p> <p>In Schedule 8, paragraphs 20 and 25 to 27.</p> <p>In Schedule 9, paragraph 1(2)(g) and (h) and (5).</p> <p>In Schedule 10, paragraph 4(4)(d) and the “and” immediately before it and paragraphs 6, 14(9) and (10)(c) and (d) and 16(8) and (10).</p> <p>In Schedule 13, paragraphs 2 to 5, 7 to 10 and 12.</p> <p>In Schedule 14, paragraphs 14 to 18.</p>

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Finance Act 2008 (c. 9)	Sections 26 to 30. Section 36(1). Section 49(7), (8) and (13). Section 58(1). Section 65. Section 73(3). In section 77, in subsection (4) paragraph (a) and the “and” immediately after it. In Schedule 1, paragraph 44. In Schedule 2, paragraph 51. Schedules 8 to 10. Schedule 13. In Schedule 15, Part 2. In Schedule 17, paragraphs 9(1), 12, 23, 28(1) and (2), 29 and 36. In Schedule 22, paragraphs 3 to 16, 17(1) and 18 to 20. In Schedule 35, paragraph 10. In Schedule 39, paragraph 17.
Companies Act 2006 (Consequential Amendments) (Taxes and National Insurance) Order 2008 (S.I. 2008/954)	Regulation 21.
Authorised Investment Funds (Tax) (Amendment No. 2) Regulations 2008 (S.I. 2008/1463)	The whole Regulations.

PART 2

PROSPECTIVE REPEALS

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Taxation of Chargeable Gains Act 1992 (c. 12)	Section 151F.
Corporation Tax Act 2009	Section 306(2)(e). Section 310(5). Section 328. Section 450(6). Section 384.

Status: This is the original version (as it was originally enacted).

<i>Reference</i>	<i>Extent of repeal or revocation</i>
	Section 606. In section 690(6), the words from “which are” to the end.
