

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 1

INCOME AND CORPORATION TAXES ACT 1988

- 148 (1) Amend Schedule 26 (reliefs against liability for tax in respect of chargeable profits) as follows.
- (2) In paragraph 1(3)(a) for “section 392A(1) or 393A(1)” substitute “section 37 or 62(1) to (3) of CTA 2010”.
- (3) In paragraph 1(3)(b) for “charge on income to which section 338(1) applies” substitute “qualifying charitable donation”.