

## SCHEDULE 1

### Consequential amendments to Acts of Parliament

## PART 1

### **Finance Act 1986**

7.—(1) The Finance Act 1986<sup>(1)</sup> is amended as follows.

(2) In section 80D(9)(e) (repurchases and stock lending: replacement stock on insolvency)<sup>(2)</sup> before “presentation of a bankruptcy petition” insert “making of a bankruptcy application or”.

(3) In section 89AB(9)(e) (stamp duty reserve tax: exception for repurchases and stock lending in case of insolvency)<sup>(3)</sup> before “presentation of a bankruptcy petition” insert “making of a bankruptcy application or”.

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<sup>(1)</sup> 1986 c.41.

<sup>(2)</sup> Section 80D was inserted by the Finance Act 2009 (c.10) Schedule 37, Part 1, paragraph 2.

<sup>(3)</sup> Section 89AB was inserted by the Finance Act 2009 (c.10) Schedule 37, Part 1, paragraph 5.