

SCHEDULES

SCHEDULE 10

Section 378

REPEALS AND REVOCATIONS

PART 1

DOUBLE TAXATION RELIEF

Reference	Extent of repeal or revocation
Income and Corporation Taxes Act 1988 (c. 1)	Sections 788 to 799. Sections 801 to 801B. Sections 803 to 804E. Sections 804G to 806. Sections 806L to 807G. Sections 808A to 809. Section 811. Sections 815A to 815B. Section 816. In section 828(4), “791”. In Schedule 19ABA, paragraphs 9 to 11. Schedule 28AB.
Finance Act 1990 (c. 29)	In Schedule 7, paragraph 5.
Taxation of Chargeable Gains Act 1992 (c. 12)	Sections 277 and 278.
Finance (No. 2) Act 1992 (c. 48)	Section 50. Section 51(1) and (2). Section 52.
Finance Act 1993 (c. 34)	Section 194. In section 195(3), the words “, other than section 194,”.
Finance Act 1994 (c. 9)	Section 217. In Schedule 8, paragraph 12.
Finance Act 1996 (c. 8)	In Schedule 14, paragraphs 41 to 47. In Schedule 20, paragraph 39.

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

	In Schedule 21, paragraphs 22 and 23.
Finance Act 1997 (c. 16)	Sections 90 and 91.
Finance Act 1998 (c. 36)	Section 82(2).
	Sections 106 and 107.
Finance Act 2000 (c. 17)	In Schedule 30, paragraphs 1, 2, 3, 4(1) to (12), 5 to 9, 11, 12, 15 to 17, 18(1), 20, 23 to 25, 27, 28 and 30.
Finance Act 2001 (c. 9)	In Schedule 27, paragraphs 1, 2 and 6.
Finance Act 2002 (c. 23)	In section 88— <ul style="list-style-type: none"> <li>(a) subsection (1),</li> <li>(b) in subsection (2)(a), the references to sections 788(7)(a), 790(3), (5)(b), (10A)(d) and (10C), 792(1) and (3), 793A(1)(a) and (3), 795A(1)(b) and 815AA(1) of ICTA, and</li> <li>(c) subsection (2)(b), (c) and (f).</li> </ul>
	In Schedule 25, paragraphs 54 and 55.
	In Schedule 27, paragraph 12(2) and (3).
	In Schedule 30, paragraph 5.
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	In Schedule 6, paragraph 103.
Finance Act 2003 (c. 14)	In section 153— <ul style="list-style-type: none"> <li>(a) in subsection (1)(a), “790(6A)(b), 801(1A)(b), 804A(1)(a), 806L(1), (2), (4) and (5), 806M(2) to (5) and 815A(6)”, and</li> <li>(b) in subsection (2)(a), “794(2)(bb),”.</li> </ul>
	Section 154.
	In Schedule 27, paragraph 1(3).
	In Schedule 33, paragraph 11.
Finance Act 2004 (c. 12)	Sections 107 to 115.
	In Schedule 7, paragraph 7.
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, paragraph 34.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraphs 321 to 323 and 325.
Finance Act 2005 (c. 7)	Section 85.
	Section 86(1) and (2)(a).
	Section 87.
	Section 88(3).
	Section 91(5).

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

	In Schedule 4, paragraph 7.
	Schedule 5.
Commissioners for Revenue and Customs Act 2005 (c. 11)	In Schedule 4, paragraph 37.
Finance (No. 2) Act 2005 (c. 22)	Section 43.
	Section 59(1).
Finance Act 2006 (c. 25)	Section 176.
	In Schedule 13, paragraph 24.
Income Tax Act 2007 (c. 3)	In section 26(1)(b)—
	(a) the entries for sections 788 and 790 of ICTA, and
	(b) the word “and” before the entry for sections 677 and 678 of ITTOIA 2005.
	In section 32—
	(a) the entry for section 804(5B)(a) of ICTA, and
	(b) the word “and” before the entry for section 682(4) of ITTOIA 2005.
	Section 527(2)(b).
	In section 1026, paragraph (g) and the “or” preceding it.
	In Schedule 1, paragraphs 192 to 196, 197(2), 198(2), (3), (4)(a) and (5) to (7), 199, 200(a) and 202(a).
Finance Act 2007 (c. 11)	Section 35.
	In Schedule 7, paragraphs 48 to 53.
	In Schedule 14, paragraph 10.
Income Tax Act 2007 (Amendment) (No. 3) Order 2007 (S.I. 2007/3506)	Article 3(5).
Finance Act 2008 (c. 9)	Section 57.
	Section 59.
	In Schedule 17, in paragraph 10(3), paragraph (e) and the “and” preceding it.
	In Schedule 39, paragraphs 24 and 26.
Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56)	In Schedule 1, paragraph 422(3).
Corporation Tax Act 2009 (c. 4)	In section 906(3), the word “and” after paragraph (a).
	In Schedule 1, paragraphs 245, 246, 247(2), (3)(a) and (4) to (8), 248 to 251, 255 to 264 and 282(2) and (3).
Finance Act 2009 (c. 10)	Sections 57, 59 and 60.
	In Schedule 14, paragraph 8.

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

Income Tax Act 2007 (Amendment) Article 4(6).  
(No. 2) Order 2009 (S.I. 2009/2859)

---

## PART 2

### TRANSFER PRICING AND ADVANCE PRICING AGREEMENTS

<b>Reference</b>	<b>Extent of repeal or revocation</b>
Taxes Management Act 1970 (c. 9)	In the second column of the Table in section 98, the entry for section 86(4) of FA 1999.
Income and Corporation Taxes Act 1988 (c. 1)	Section 770A. Schedule 28AA.
Finance Act 1998 (c. 36)	Section 108(1) and (2). Sections 110 and 111. Schedule 16.
Finance Act 1999 (c. 16)	Sections 85 to 87.
Capital Allowances Act 2001 (c. 2)	In Schedule 2, paragraph 68.
Finance Act 2001 (c. 9)	In Schedule 29, paragraphs 35 and 38(1) to (3).
Finance Act 2002 (c. 23)	In Schedule 23, paragraph 21. In Schedule 27, paragraph 15.
Finance Act 2004 (c. 12)	Sections 30 to 32. Section 34(2) and (3). Sections 35 and 36. In Schedule 5, paragraphs 11 to 13.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraphs 351 and 508.
Finance (No. 2) Act 2005 (c. 22)	In Schedule 8, paragraph 1.
Finance Act 2006 (c. 25)	In Schedule 13, paragraph 26.
Income Tax Act 2007 (c. 3)	In Schedule 1, paragraph 239.
Income Tax Act 2007 (Amendment) (No. 3) Order 2007 (S.I. 2007/3506)	Article 2(4).
Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56)	In Schedule 1, paragraphs 162(2) and (4) and 252.
Corporation Tax Act 2009 (c. 4)	In Schedule 1, paragraph 291(2) to (4), (5)(b), (6) and (8).
Finance Act 2009 (c. 10)	In Schedule 14, paragraph 14. In Schedule 15, paragraph 96.

---

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

### PART 3

#### TAX ARBITRAGE

<i>Reference</i>	<i>Extent of repeal</i>
Finance (No. 2) Act 2005 (c. 22)	Sections 24 to 31 and Schedule 3.
Corporation Tax Act 2009 (c. 4)	In Schedule 1, paragraphs 670 and 671.
Finance Act 2009 (c. 10)	In Schedule 24, paragraph 6.

### PART 4

#### TAX TREATMENT OF FINANCING COSTS AND INCOME

<i>Reference</i>	<i>Extent of repeal</i>
Taxes Management Act 1970 (c. 9)	In the first column of the Table in section 98, the entry for regulations under Schedule 15 to FA 2009.
Finance Act 2009	Section 35. In Schedule 15, paragraphs 1 to 95 and 97 to 99.

### PART 5

#### OFFSHORE FUNDS

<i>Reference</i>	<i>Extent of repeal</i>
Finance Act 2008 (c. 9)	Sections 40A to 42A.
Finance Act 2009	In section 44, the words from “Part 1” to “funds), and”. In Schedule 22, Part 1.

### PART 6

#### OIL ACTIVITIES

<i>Reference</i>	<i>Extent of repeal</i>
Finance Act 1982 (c. 39)	In Schedule 19, paragraph 10(7).
Income and Corporation Taxes Act 1988 (c. 1)	Section 493(1) to (6). Sections 495 and 496. Section 502(1) and (2).
Finance Act 1990 (c. 29)	Section 62(3).
Finance Act 1991 (c. 31)	Sections 62 to 65.
Finance (No. 2) Act 1992 (c. 48)	Section 55.

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

Petroleum Act 1998 (c. 17)	In Schedule 4, paragraph 25.
Finance Act 1998 (c. 36)	Section 152(3).
Capital Allowances Act 2001 (c. 2)	In Schedule 2, paragraphs 42 and 73.
Finance Act 2004 (c. 12)	Section 285(7).
	In Schedule 37, paragraphs 10 and 11.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraphs 192 to 194.
Finance Act 2006 (c. 25)	Section 151.
	In Schedule 18, paragraph 12(3)(b) and (7).
Finance Act 2008 (c. 9)	Section 104.
	In Schedule 27, paragraph 21.
	In Schedule 39, paragraph 27.
Corporation Tax Act 2009 (c. 4)	In Schedule 1, paragraph 356.

---

## PART 7

### ALTERNATIVE FINANCE ARRANGEMENTS

---

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Taxation of Chargeable Gains Act 1992 (c. 12)	Section 151F.
Finance Act 2005 (c. 7)	Sections 46 to 47A, 48(1), 48A, 48B(1) to (5) and (9) and 49 to 57.
	In Schedule 2, paragraphs 1, 8 and 10 to 13.
Finance Act 2006	Section 95(1) to (8) and (11).
	Sections 96 to 98.
Income Tax Act 2007 (c. 3)	In Schedule 1, paragraphs 597 to 599.
Finance Act 2007 (c. 11)	Section 53(1) to (10), (13) and (14).
	Section 54.
Employment Income (Meaning of Securities) Order 2007 (S.I. 2007/2130)	The whole Order.
Finance Act 2008	Section 156.
Alternative Finance Arrangements (Community Investment Tax Relief) Order 2008 (S.I. 2008/1821)	The whole Order.
Corporation Tax Act 2009	Section 521.
	Section 1310(5).

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

	In Schedule 1, paragraphs 649 to 661 and 683.
Finance Act 2009 (c. 10)	In Schedule 61, paragraph 27.

## PART 8

### LEASING ARRANGEMENTS: FINANCE LEASES AND LOANS

<i>Reference</i>	<i>Extent of repeal</i>
Finance Act 1997 (c. 16)	Section 82. In Schedule 12, paragraphs 1 to 7, 9 to 17 and 20 to 30.
Finance Act 1998 (c. 36)	In Schedule 7, paragraph 12.
Capital Allowances Act 2001 (c. 2)	In Schedule 2, paragraph 98.
Finance Act 2002 (c. 23)	Section 103(4)(e).
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraph 494.
Finance Act 2006 (c. 25)	In Schedule 9, paragraph 7.
Finance Act 2008 (c. 9)	In Schedule 2, paragraph 69(3).
Corporation Tax Act 2009 (c. 4)	In Schedule 1, paragraphs 447 and 448.

## PART 9

### SALE AND LEASE-BACK ETC

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Income and Corporation Taxes Act 1988 (c. 1)	Section 24. Sections 779 to 785.
Finance Act 1996 (c. 8)	In Schedule 21, paragraph 21.
Finance Act 1998	In Schedule 7, in paragraph 1, the entries for provisions of sections 779, 780, 781, 782 and 785 of ICTA.
Capital Allowances Act 2001	In Schedule 2, paragraph 57.
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	In Schedule 6, paragraphs 101 and 102.
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 32 and 33.
Income Tax (Trading and Other Income) Act 2005	In section 49(2)(a), the words “(see subsection (3))”. In Schedule 1, paragraphs 314 to 319.

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229)	Regulation 98.
Finance Act 2006	In Schedule 9, paragraph 3.
Income Tax Act 2007 (c. 3)	In section 1016(2), in Part 3 of the table, the entries for sections 780(3A)(a) and 781(1) of ICTA. In Schedule 1, paragraphs 187 to 190.
Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56)	In Schedule 1, paragraph 156(2).
Corporation Tax Act 2009 (c. 4)	In Schedule 1, paragraphs 13(2)(a), 232(2) and (3)(b) and (d), 233, 234(3) and (4)(a) and (c) and 236.

---

## PART 10

### FACTORING OF INCOME ETC

<b>Reference</b>	<b>Extent of repeal</b>
Income and Corporation Taxes Act 1988 (c. 1)	Sections 774A to 774G. Section 786.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraph 320.
Finance Act 2006 (c. 25)	In Schedule 6, paragraphs 6 and 8.
Income Tax Act 2007 (c. 3)	In section 2(13)(e), the word “or” at the end. In section 1016(2), in Part 3 of the table, the entry for section 786(5)(a) of ICTA.
Finance Act 2007 (c. 11)	In Schedule 5, paragraphs 3 to 7 and 17(4). In Schedule 14, paragraph 9.
Corporation Tax Act 2009	In Schedule 1, paragraphs 226 to 229 and 241.

---

## PART 11

### UK REPRESENTATIVES OF NON-UK RESIDENTS

<b>Reference</b>	<b>Extent of repeal or revocation</b>
Finance Act 1995 (c. 4)	Sections 126 and 127. Schedule 23.
Finance Act 1998 (c. 36)	In Schedule 7, paragraph 10.
Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001 (S.I. 2001/3629)	Article 89.



---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

Finance Act 2003 (c. 14)	In Schedule 27, paragraphs 4 and 5.
Income Tax (Trading and Other Income) Act 2005	In Schedule 1, paragraph 479.
Finance Act 2005 (c. 7)	Section 48(3).
Finance Act 2006	Section 95(10).
Income Tax Act 2007	In section 2(14), the word “and” immediately after paragraph (b). In section 817(3), the words “by the broker”. In section 1014(2), paragraph (ba) and, in paragraph (g), the word “and” at the end of subparagraph (iib). In Schedule 1, paragraph 367.
Finance Act 2007	Section 53(11).
Finance Act 2008 (c. 9)	In Schedule 16, paragraphs 1, 2 and 11(1).
Corporation Tax Act 2009 (c. 4)	In Schedule 1, paragraph 401(a).

---

## PART 12

### MISCELLANEOUS RELOCATIONS

---

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Taxes Management Act 1970 (c. 9)	In the first column of the Table in section 98— (a) the entry for paragraph 2 of Schedule 15 to FA 1973, (b) the entry for section 42 of ICTA, and (c) the entry for regulations under section 199 of FA 2003.
Finance Act 1973 (c. 51)	Section 38. Schedule 15.
Finance Act 1974 (c. 30)	Section 24.
Finance Act 1976 (c. 40)	In Schedule 9, paragraph 5.
Finance Act 1978 (c. 42)	Section 29(3).
Finance Act 1984 (c. 43)	Section 124.
Finance (No. 2) Act 1987 (c. 51)	Section 86(3)(b).
Income and Corporation Taxes Act 1988 (c. 1)	Section 6(5). Section 42. Section 84A. Section 152. Section 337A(2).

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

	Section 475.
	Section 700.
	Section 787.
	In Schedule 29, in the Table in paragraph 32, the entries relating to Schedule 15 to FA 1973.
Finance Act 1988 (c. 39)	Sections 130 to 132.
Finance Act 1989 (c. 26)	Section 151.
	Section 164(5)(b).
Finance Act 1991 (c. 31)	Section 42.
Taxation of Chargeable Gains Act 1992 (c. 12)	In Schedule 10, paragraphs 3 and 16(6).
Finance (No. 2) Act 1992 (c. 48)	Section 66.
	Schedule 12.
Finance Act 1995 (c. 4)	In Schedule 18, paragraph 6.
Jobseekers Act 1995 (c. 18)	In Schedule 2, paragraph 13.
Finance Act 1996 (c. 8)	In section 200(1)(a), the words “, income tax”.
	In Schedule 14, paragraph 27.
	In Schedule 28, in paragraph 3—
	(a) in sub-paragraph (1), the words from “for subsection (1)” to the end, and
	(b) sub-paragraph (2).
	In Schedule 38, paragraph 1.
Petroleum Act 1998 (c. 17)	In Schedule 4, paragraph 5.
Finance Act 1998 (c. 36)	Section 36.
	Section 118.
	In Schedule 7—
	(a) in paragraph 1, the word “84A(2)(a),” and
	(b) in paragraph 8 the words from “and Schedule 12” to the end.
	In Schedule 14, paragraphs 6 and 7(3) and, in paragraph 7(5), the words “Except as provided by the preceding provisions of this paragraph,”.
Finance Act 2000 (c. 17)	Section 144.
Capital Allowances Act 2001 (c. 2)	In Schedule 2, paragraph 101.
Finance Act 2002 (c. 23)	Section 107.
Secretaries of State for Education and Skills and for Work and Pensions Order 2002 (S.I. 2002/1397)	In the Schedule, paragraph 6.

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

Income Tax (Earnings and Pensions) Act 2003 (c. 1)	In Schedule 6, paragraphs 11, 23 and 144 to 147.
Finance Act 2003 (c. 14)	Section 199.
Communications Act 2003 (c. 21)	In Schedule 17, paragraph 152.
Finance Act 2004 (c. 12)	In Schedule 12, paragraph 12.
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, paragraph 4.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraphs 24, 59, 291, 387 and 388. In Schedule 2, paragraph 91.
Finance (No. 2) Act 2005 (c. 22)	Section 61.
Finance Act 2006 (c. 25)	Section 71(2) and (3). In Schedule 13, paragraph 29.
Income Tax Act 2007 (c. 3)	In section 3(2), the word “and” immediately before paragraph (e). In Schedule 1, paragraph 275.
Finance Act 2007 (c. 11)	In Schedule 13, paragraph 13.
Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56)	In Schedule 1, paragraphs 133(3), 135(2) and 164.
Corporation Tax Act 2009 (c. 4)	In Schedule 1, paragraphs 104(3)(a), 160(a), 209(c) and (d), 242(2), 311, 312, 389 and 390.
Finance Act 2009 (c. 10)	Section 111.

## PART 13

### REPEALS FOR PURPOSES CONNECTED WITH OTHER TAX LAW REWRITE ACTS

<i>Reference</i>	<i>Extent of repeal</i>
Income and Corporation Taxes Act 1988 (c. 1)	Section 59(3) and (4).
Finance Act 1988 (c. 39)	In Schedule 3, paragraph 21.
Finance Act 1991 (c. 31)	In Schedule 11, paragraph 2(1) and (3).
Finance Act 1993 (c. 34)	Section 72. Section 107(2)(a). In Schedule 6, paragraph 10.
Finance Act 1994 (c. 9)	In Schedule 19, paragraph 37.

In relation to the repeal in F(No.2)A 1997, see paragraph 171 of Schedule 2 to ITA 2007.

---

**Changes to legislation:** There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10. (See end of Document for details)

---

Finance (No. 2) Act 1997 (c. 58)	In Schedule 4, paragraph 21.
Finance Act 1998 (c. 36)	Section 27(1)(b). Section 79(2). Section 119. In Schedule 7— (a) in paragraph 1, the words “109A(2)(d), (4) and (4A),”, the words “117(1), (3)(b) and (4),”, the word “160(1C)(b),”, the word “368(3),”, the word “526(1)(b),” and the words “830(4) in the second place,”, and (b) in paragraph 3, the words “and 112(1)”.
Finance Act 1999 (c. 16)	In Schedule 4, paragraphs 1(2) and 3(3).
Finance Act 2000 (c. 17)	Section 78.
Regulation of Care (Scotland) Act 2001 (asp 8)	In Schedule 3, paragraph 14(d) and (e).
Finance Act 2004 (c. 12)	Section 318(2).
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraphs 35(3)(a) and (4) and 401.
Finance Act 2005 (c. 7)	Section 48B(6) to (8). In Schedule 2, paragraph 9.
Finance (No. 2) Act 2005 (c. 22)	In Schedule 8, paragraphs 2 and 3.

---

In relation to the repeal in F(No.2)A 1997, see paragraph 171 of Schedule 2 to ITA 2007.

---

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, SCHEDULE 10.