

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1973, SCHEDULE 21. (See end of Document for details)

## SCHEDULES

### SCHEDULE 21

Section 54.

#### AMENDMENTS CONSEQUENTIAL ON ESTABLISHMENT OF THE STOCK EXCHANGE

1 ..... F1

##### Textual Amendments

**F1** Sch. 21 paras. 1, 3 repealed by Finance Act 1986 (c. 41), Sch. 23 Pt. IX

2 ..... F2

##### Textual Amendments

**F2** Sch. 21 para. 2 repealed (with savings) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, Sch. 13 Pt. I

3 ..... F3

##### Textual Amendments

**F3** Sch. 21 paras. 1, 3 repealed by Finance Act 1986 (c. 41), Sch. 23 Pt. IX

4 ..... F4

##### Textual Amendments

**F4** Sch. 21 para. 4 repealed (with savings) by Capital Gains Tax Act 1979 (c. 14), ss. 157(1), 158, Sch. 6 para. 10(2)(b), Sch. 8

5 In section 21 of the Taxes Management Act 1970—

- (a) the words “or dealing broker”, wherever they occur, and the definition of “dealing broker” in subsection (7) shall be omitted; and
- (b) for the definitions of “broker” and “jobber” in subsection (7) there shall be substituted the following:—

““broker” means a member of The Stock Exchange who carries on his business in the United Kingdom and is not a jobber;

“jobber” means a member of The Stock Exchange who is recognised by the Council thereof as carrying on the business of a jobber and carries on that business in the United Kingdom”.

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**Modifications etc. (not altering text)**

**C1** The text of s. 59(3)(a), Sch. 16A, Sch. 21 para. 5 and Sch. 22 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

6—9. . . . . **F5**

**Textual Amendments**

**F5** Sch. 21 paras. 6–9 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

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