
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1973, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 21

AMENDMENTS CONSEQUENTIAL ON ESTABLISHMENT OF THE STOCK EXCHANGE

- 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”.

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- C1** The text of s. 59(3)(a), Sch. 16A, Sch. 21 para. 5 and Sch. 22 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1973, Paragraph 5.