

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1991, SCHEDULE 11. (See end of Document for details)*

SCHEDULES

SCHEDULE 11

Section 52.

BUILDING SOCIETIES: MARKETABLE SECURITIES

Deduction of income tax

F1₁

Textual Amendments

F1 Sch. 11 para. 1 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with Sch. 2)

2 F2⁽¹⁾

F3⁽²⁾

F4⁽³⁾

Textual Amendments

F2 Sch. 11 para. 2(1) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 10 Pt. 13](#) (with Sch. 9 paras. 1-9, 22)

F3 Sch. 11 para. 2(2) repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with Sch. 2)

F4 Sch. 11 para. 2(3) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 10 Pt. 13](#) (with Sch. 9 paras. 1-9, 22)

Collection

F5₃

Textual Amendments

F5 Sch. 11 para. 3 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with Sch. 2)

F6₄

Textual Amendments

F6 Sch. 11 para. 4 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with Sch. 2)

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1991, SCHEDULE 11. (See end of Document for details)*

Information

- 5 (1) In section 18 of the ^{M1}Taxes Management Act 1970 (information about interest payments) after subsection (3C) there shall be inserted—
- “(3D) For the purposes of this section, the payment by a building society of a dividend in respect of a share in the society shall be treated as the payment of interest.”
- (2) This paragraph shall have effect as regards a case where the payment is made on or after the day on which this Act is passed.

Marginal Citations

M1 1970 c. 9.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, SCHEDULE 11.