Changes to legislation: Finance Act 1994, SCHEDULE 16 is up to date with all changes known to be in force on or before 05 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 16

Section 138.

FOREIGN INCOME DIVIDENDS

PART I

	THE NEW CHAPTER
^{F1} 1	
7E 4	
F1	Sch. 16 para. 1 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11), Note (with s. 3(3))
	PART II
	LIABILITY FOR AND COLLECTION OF ADVANCE CORPORATION TAX
^{F2} 2	
Textu F2	all Amendments Sch. 16 para. 2 repealed (31.7.1998 with effect in accordance with Sch. 3 of the repealing Act) by 1998
	c. 36, s. 165, Sch. 27 Pt. III(2) , Note
3 F	$^{3}(1) \cdot \cdot$
F	$^{3}(2) \cdot \cdot$
F	3(3)
F	$^{3}(4) \cdot \cdot \cdot \cdot \cdot$
F	²⁴ (5) · · · · · · · · · · · · · · · · · · ·
F	⁷⁴ (6) · · · · · · · · · · · · · · · · · · ·
F	²⁴ (7) · · · · · · · · · · · · · · · · · · ·
F	²⁴ (8) · · · · · · · · · · · · · · · · · · ·
F	²⁴ (9) · · · · · · · · · · · · · · · · · · ·
F4	$(10)\cdots\cdots\cdots\cdots\cdots\cdots\cdots\cdots$

Changes to legislation: Finance Act 1994, SCHEDULE 16 is up to date with all changes known to be in force on or before 05 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

^{F3} (11)																
F4(12)																
F ³ (13)																

Textual Amendments

- F3 Sch. 16 para. 3(1)-(4)(11)(13) repealed (31.7.1998 with effect in accordance with Sch. 3 of the repealing Act) by 1998 c. 36, s. 165, Sch. 27 Pt. III(2), Note
- **F4** Sch. 16 para. 3(5)-(10)(12) repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(11)**, Note (with s. 3(3))

PART III

INSURANCE	COMPANIES	ETC
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F5 ₁																																
4	٠	٠	٠	٠	٠	٠	٠	٠	٠	•	•	•	•	•	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠	٠

Textual Amendments

F5 Sch. 16 para. 4 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11), Note (with s. 3(3))

5	$^{\mathbf{F6}}(1)\cdots$	 	 	
	^{F7} (2) · · · · · ·	 	 	
	^{F7} (3) · · · · · ·	 	 	
	^{F8} (4) · · · · · ·	 	 	
	F8(5) · · · · · ·	 	 	

Textual Amendments

- F6 Sch. 16 para. 5(1) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1
- F7 Sch. 16 para. 5(2)(3) repealed (1.5.1995 with effect in accordance with Sch. 8 para. 57 of the repealing Act) by 1995 c. 4, s. 162, Sch. 29 Pt. VIII(5), Note 2 (with Sch. 8 paras 55(2), 57(1))
- F8 Sch. 16 para. 5(4)(5) repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11), Note (with s. 3(3))

F9 c																		
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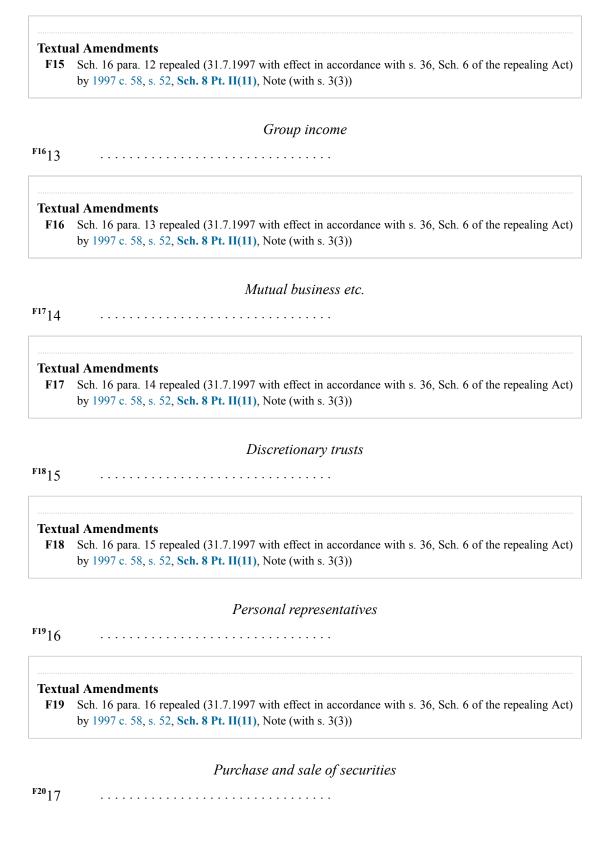
Textual Amendments

F9 Sch. 16 para. 6 repealed (31.7.1997 with effect in accordance with Sch. 3, other than para. 11, of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(6), Note (with s. 3(3))

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^{F10} 7	
Textu	al Amendments
F10	Sch. 16 para. 7 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11), Note (with s. 3(3))
F118	
Textu F11	sal Amendments Sch. 16 para. 8 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11), Note (with s. 3(3))
^{F12} 9	
Toytu	al Amendments
F12	Sch. 16 para. 9 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11), Note (with s. 3(3))
	PART IV
	OTHER PROVISIONS
	Penalties
F1310	
Toytu	al Amendments
F13	Sch. 16 para. 10 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 60(g)
	Small companies' relief
^{F14} 11	
Textu F14	al Amendments Sch. 16 para. 11 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11), Note (with s. 3(3))
	Expenses of management
F1512	

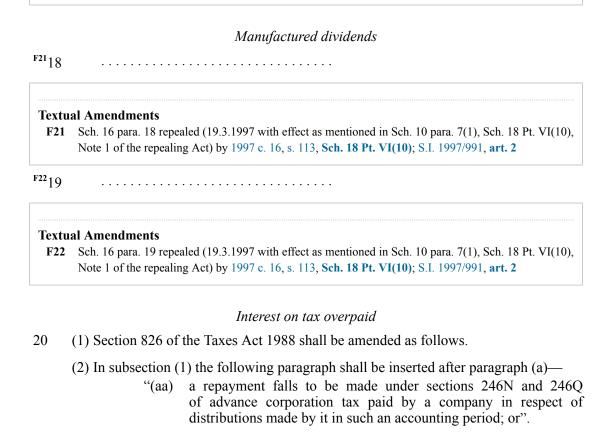
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Textual Amendments

F20 Sch. 16 para. 17 omitted (21.7.2008 with effect in accordance with s. 66(8) of the amending Act) by virtue of Finance Act 2008 (c. 9), s. 66(4)(e)



Textual Amendments

F23 Sch. 16 para. 20(3) repealed (31.7.1998 with effect in accordance with Sch. 3 of the repealing Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(2)**, Note

Status:

Point in time view as at 16/11/2017.

Changes to legislation:

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