Changes to legislation: Finance Act 1994, Part IV is up to date with all changes known to be in force on or before 18 April 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) View outstanding changes

# SCHEDULES

## SCHEDULE 16

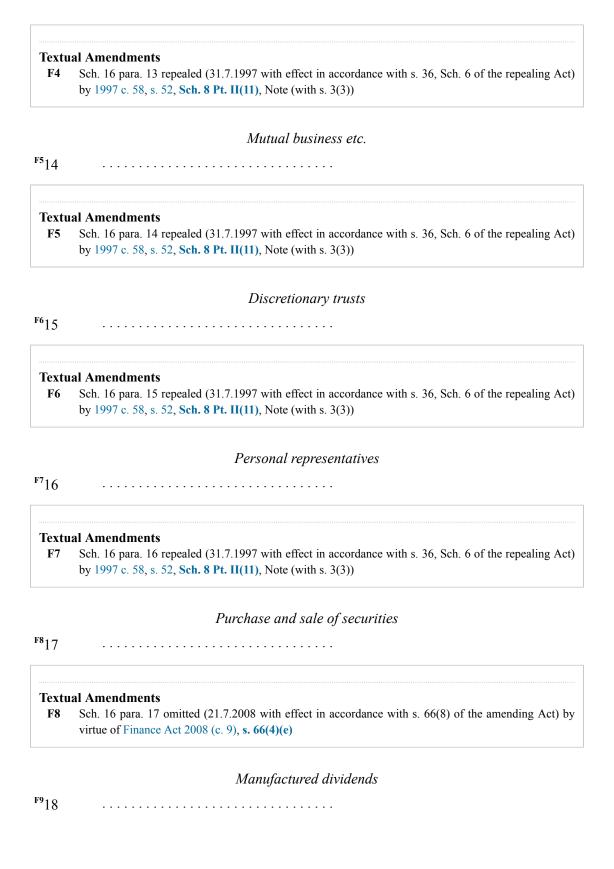
### FOREIGN INCOME DIVIDENDS

## PART IV

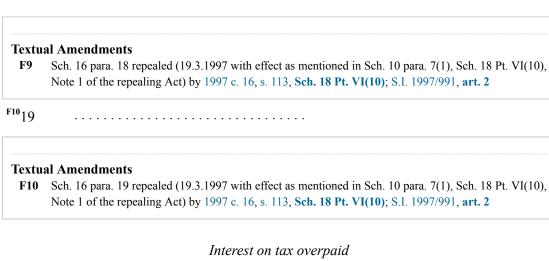
#### OTHER PROVISIONS

Penalties	
<sup>F1</sup> 10	
Texti	ual Amendments
F1	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
F211	
Text	ual Amendments
F2	Sch. 16 para. 11 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt.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
<sup>F3</sup> 12	
Text	ual Amendments
F3	Sch. 16 para. 12 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the repealing Act) by 1997 c. 58, s. 52, Sch. 8 Pt.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))
	Group income
F413	

Changes to legislation: Finance Act 1994, Part IV is up to date with all changes known to be in force on or before 18 April 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) View outstanding changes



Changes to legislation: Finance Act 1994, Part IV is up to date with all changes known to be in force on or before 18 April 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) View outstanding changes



- (1) Section 826 of the Taxes Act 1988 shall be amended as follows.
- (2) In subsection (1) the following paragraph shall be inserted after paragraph (a)—

  "(aa) a repayment falls to be made under sections 246N and 246Q of advance corporation tax paid by a company in respect of distributions made by it in such an accounting period; or".

### **Textual Amendments**

20

**F11** 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

#### **Changes to legislation:**

Finance Act 1994, Part IV is up to date with all changes known to be in force on or before 18 April 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. View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by 2023 c. 30 Sch. 13 para. 28
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by 2017 c. 32 Sch. 5 para.
- Sch. 5 para. 2(1)(pa) inserted by S.I. 2022/109 reg. 4 (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)