

SCHEDULES

SCHEDULE 6

AMENDMENTS IN CONNECTION WITH CHARGE UNDER SCHEDULE A

The Taxes Act 1988

- 4 The following provisions of Part II of that Act shall cease to have effect except for the purpose of being applied by virtue of section 9 of that Act for the purposes of corporation tax, that is to say—
- (a) sections 25 and 28 (deductions from rent);
 - (b) section 29 (sporting rights);
 - (c) section 31 (supplementary provisions);
 - (d) section 33 (allowance for excess expenditure in relation to agricultural land);
 - (e) sections 33A and 33B (rents and receipts received by connected persons and payments made by connected persons);
 - (f) subsection (5) of section 40 (application of Schedule A rules as to receipts and outgoings on sale of land); and
 - (g) section 41 (relief for rent not paid).