
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, SCHEDULE 24. (See end of Document for details)

SCHEDULES

SCHEDULE 24

Section 71.

CREATIVE ARTISTS: RELIEF FOR FLUCTUATING PROFITS

^{F1}PART 1

NEW SCHEDULE 4A TO THE TAXES ACT 1988

Textual Amendments

- F1** Sch. 24 Pt. 1 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\)](#), [Sch. 3](#) (with [Sch. 2](#))

.....

PART 2

CONSEQUENTIAL AMENDMENTS

^{F2}2

.....

Textual Amendments

- F2** Sch. 24 para. 2 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 310](#)

- 3 (1) In Schedule 1B to that Act (claims for relief involving two or more years), in paragraph 1 (preliminary definitions) for sub-paragraphs (2) and (3) substitute—

“(2) For the purposes of this Schedule, two or more claims made by the same person are associated with each other if each of them is any of the following—

- (a) a claim to which this Schedule applies, or
- (b) a claim to which Schedule 4A to the principal Act applies (creative artists: relief for fluctuating profits),

and the same year of assessment is the earlier year in relation to each of those claims.

- (3) In sub-paragraph (2) above, any reference to claims includes—

- (a) in the case of a claim to which this Schedule applies, a reference to amendments and revocations to which paragraph 4 below applies;

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, SCHEDULE 24. (See end of Document for details)

(b) in the case of a claim to which Schedule 4A to the principal Act applies, a reference to amendments and revocations to which paragraph 9 of that Schedule applies.”.

(2) This paragraph applies for the year 2000-01 and subsequent years of assessment.

^{F3}4

Textual Amendments
F3 Sch. 24 para. 4 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)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 2001, SCHEDULE 24.