

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 1

INCOME AND CORPORATION TAXES ACT 1988

- 4 In section 9(3) (computation of income for corporation tax: application of income tax principles)—
- (a) for “the like Schedules and Cases as apply for purposes of income tax” substitute—
 - “(a) Schedules A, D and F, and the Cases of those Schedules, as they apply for purposes of income tax, and
 - (b) the following provisions of ITEPA 2003 (which impose charges to income tax)—
 - (i) Part 2 (employment income),
 - (ii) Part 9 (pension income), and
 - (iii) Part 10 (social security income),” and
 - (b) after “those Schedules and Cases” insert “and those Parts”.