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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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# SCHEDULES

## SCHEDULE 25

### TRANSFERS OF INCOME STREAMS

#### PART 4

##### CONSEQUENTIAL AMENDMENTS AND REPEALS

- 9 (1) In ICTA, omit—
- (a) section 730 (transfers of rights to receive distributions in respect of shares),
  - (b) section 775A (transfers of rights to receive annual payments),
  - (c) section 785A (rent factoring of leases of plant or machinery), and
  - (d) in section 786 (transactions associated with loans or credit)—
    - (i) in subsection (5), “assigns,” “(without a sale or transfer of the property)” and “assigned,”
    - (ii) in subsection (5ZA), “assigned,” and
    - (iii) in subsection (5A), “assigned.”
- (2) In ITTOIA 2005, omit—
- (a) in Chapter 11 of Part 4 (transactions in deposits)—
    - (i) in section 551(2), the words after “of it”, and
    - (ii) in section 552(1), paragraph (e) and the “and” before it, and
  - (b) Chapter 13 of Part 4 (sales of foreign dividend coupons).
- (3) Omit the following provisions (which relate to the provisions repealed by subparagraphs (1) and (2))—
- (a) in TMA 1970, in section 98, in column 1 of the Table, the entry relating to section 730(8) of ICTA,
  - (b) in ICTA, in section 774E(1), the second sentence,
  - (c) in FA 1996, in Schedule 7, paragraph 23,
  - (d) in FA 2004, section 135,
  - (e) in ITTOIA 2005, in Schedule 1, paragraph 300,
  - (f) in F(No.2)A 2005, in Schedule 7, paragraphs 2 and 4,
  - (g) in FA 2006, in Schedule 6, paragraph 7,
  - (h) in ITA 2007—
    - (i) in section 1016, in Part 3 of the table, the entry relating to section 730(4) of ICTA, and
    - (ii) in Schedule 1, paragraphs 183 and 545, and
  - (i) in CTA 2009, in Schedule 1, paragraphs 214 and 230.

<sup>F1</sup>(4) .....

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(5) In section 2(13) of ITA 2007, omit the “and” at the end of paragraph (d) and insert at the end “or

(f) transfers of income streams (Chapter 5A).”

(6) Schedule 4 to that Act (index of defined expressions) is amended as follows.

(7) After the entry relating to “transfer (in Chapter 2 of Part 13)” insert—

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“transfer (in Chapter 5A of Part 13)                      Section 809AZF(3)”.

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(8) After the entry relating to “transferor (in Part 12)” insert—

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“transfer taking place (in Chapter 5A of Part 13)                      Section 809AZF(3)”.

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**Textual Amendments**

**F1** Sch. 25 para. 9(4) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

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**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. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)