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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross Heading: Finance Act 2008. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Finance Act 2008*

- 576 The Finance Act 2008 is amended as follows.
- 577 In section 6(3) (charge and main rates for financial year 2009) for “same meaning as in Chapter 5 of Part 12 of ICTA (see section 502(1) and (1A))” substitute “ meaning given by section 276 of CTA 2010 ”.
- 578 Omit section 7 (small companies' rates and fractions for financial year 2008).
- 579 In section 165(1) (interpretation) at the appropriate place insert—  
““CTA 2010” means the Corporation Tax Act 2010,”.
- 580 (1) Amend Schedule 19 (reduction of basic rate of income tax: relief for gift aid charities) as follows.
- (2) In paragraph 1(3)—
- (a) omit paragraph (a) and the “or” at the end of paragraph (b),
- (b) after paragraph (b) insert—  
“(ba) section 472 of CTA 2010 (charitable companies),  
(bb) section 475 of CTA 2010 (eligible bodies), or”, and
- (c) in paragraph (c) for “paragraph 5(1)(c) of Schedule 18 to FA 2002” substitute “ section 664(1) of CTA 2010 ”.
- (3) In paragraph 1(4)(a) for “(3)(a) or (c)” substitute “ (3)(ba), (bb) or (c) ”.
- 581 (1) Amend Schedule 20 (leases of plant or machinery) as follows.
- (2) In paragraph 2(3)—
- (a) for “to 809ZD” substitute “ to 809ZF ”, and
- (b) in paragraph (a)—
- (i) for “section 809ZB(4)” substitute “ section 809ZF(3) to (5) ”, and
- (ii) the substituted subsection (which as a result of paragraph (i) is substituted for section 809ZF(3) to (5)) is renumbered “(3)”.
- (3) In paragraph 11—
- (a) in sub-paragraph (2) omit “Section 502B of ICTA or”,
- (b) in sub-paragraph (5) omit “section 502B of ICTA or”,

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- (c) in sub-paragraph (7) omit “section 502B(2) of ICTA or”,
  - (d) in sub-paragraph (8) omit “Section 502C of ICTA or”, and
  - (e) in sub-paragraph (9) omit “section 502D of ICTA or”.
- 582 (1) Amend Schedule 36 (information and inspection powers) as follows.
- (2) In paragraph 36—
- (a) in sub-paragraph (1)(b) for “section 767A or 767AA of ICTA” substitute “section 710 or 713 of CTA 2010 ”, and
  - (b) in sub-paragraph (3) for “Section 769 of ICTA” substitute “ Chapter 7 of Part 14 of CTA 2010 ”.
- (3) In paragraph 37B(3)—
- (a) omit paragraph (a), and
  - (b) at the end of paragraph (b) insert “, or
  - (c) section 733 of CTA 2010 (company liable to counteraction of corporation tax advantage).”
- 583 In paragraph 7(4) of Schedule 41 (potential lost revenue)—
- (a) for “subsection (4) of section 419 of ICTA” substitute “ section 458 of CTA 2010 ”, and
  - (b) for “subsection (4A)” substitute “ subsection (5) ”.

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