# SCHEDULES

## SCHEDULE 1

## REPEALS AND REVOCATIONS

### PART 10

### TAXATION AND PENSIONS

### GROUP 1 - GENERAL TAXATION

| *Reference* | *Extent of repeal or revocation* |
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| Income Tax Act 1952 (15 & 16 Geo. 6 and 1 Eliz. 2 c.10) | Section 228. |
| | Section 400(4). |
| | Section 406(6). |
| Provisional Collection of Taxes Act 1968 (c.2) | Section 1(1A). |
| Finance Act 1969 (c.32) | Section 11(5). |
| | Section 60. |
| | In Schedule 20, paragraph 11. |
| Taxes Management Act 1970 (c.9) | Section 43A(2A)(b). |
| Finance Act 1973 (c.51) | Schedule 16A. |
| National Insurance Surcharge Act 1976 (c.85) | The whole Act. |
| Finance Act 1984 (c.43) | Section 117. |
| Finance Act 1985 (c.54) | Section 97. |
| | In Schedule 22, paragraph 6. |
| Income and Corporation Taxes Act 1988 (c.1) | Section 774. |
| | Sections 812 to 814. |
| | In section 843(4), the words "and 812". |
| | In Schedule 30, paragraphs 9, 14, 15, 19 and 20. |
| Finance Act 1988 (c.39) | Section 31. |
| | Section 58. |

The repeals or revocations shown in Part 10 Group 1 - General Taxation do not have retrospective effect.

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| | Section 61(1). |
| | In section 61(5), the words "Subsection (1) above shall have effect for the year 1988-89 and subsequent years of assessment; and". |
| | Section 75. |
| | Section 119. |
| | Section 120. |
| | Section 122. |
| | In Schedule 3, paragraph 13. |
| | Schedule 5. |
| Finance Act 1989 (c.26) | Section 91. |
| | Section 92(1), (2). |
| | Section 96(1), (4). |
| | Section 114. |
| | Section 160(3). |
| | Section 162. |
| Finance Act 1991 (c.31) | Section 27(6). |
| | Section 46. |
| | Section 66. |
| | Section 75. |
| | In Schedule 6, paragraph 4. |
| Finance (No. 2) Act 1992 (c.48) | Sections 47 to 49. |
| | Section 63. |
| | Schedule 11. |
| Finance Act 1993 (c.34) | Section 67. |
| | Section 79(2). |
| | Section 107(2). |
| | Section 182(1)(ca). |
| | Section 205(3). |
| | In Schedule 6, paragraph 10. |
| | In Schedule 18, paragraph 6. |
| | In Schedule 23, in Part 6 (under the Provisional Collection of Taxes Act 1968) the words "and subsection (1A)". |
| Finance Act 1994 (c.9) | Section 176(2). |
| | In Schedule 14, paragraphs 2 and 4. |

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| | In Schedule 16, paragraph 5(1). |
| | In Schedule 17, paragraph 1. |
| | In Schedule 19, paragraphs 38, 39 and 40. |
| Finance Act 1995 (c.4) | Section 42(3) to (5). |
| | Section 57. |
| | In Schedule 6, paragraph 27. |
| | In Schedule 17, paragraphs 24 and 26. |
| Finance Act 1996 (c.8) | Section 153. |
| | Section 156. |
| | In Schedule 6, paragraph 11. |
| | In Schedule 7, paragraphs 20 and 26. |
| | In Schedule 14, paragraph 26. |
| | In Schedule 20, paragraph 38. |
| | In Schedule 21, paragraphs 19, 45, 46 and 48. |
| | In Schedule 36, paragraphs 1 and 3(11). |
| | In Schedule 37, paragraph 11(2)(b). |
| Finance Act 1997 (c.16) | Section 61. |
| Finance (No. 2) Act 1997 (c.58) | Section 17. |
| | In section 25, subsections (1), (5), (6) and (7). |
| | In Schedule 3, paragraph 9. |
| | In Schedule 4, paragraph 29. |
| Finance Act 1998 (c.36) | In section 30, subsections (2) to (6). |
| | Section 62. |
| | Sections 103 to 105. |
| | In section 106, subsections (4) to (9). |
| | Section 153. |
| | In Schedule 3, paragraphs 1, 2, 3, 4, 8, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 41, 42, 43, 44, 45, 46, 47 and 48. |
| | In Schedule 7, in paragraph 1, the words "375A(1)(b)," and "770(2)(a)(iii) and (b)(iii),". |
| | In Schedule 7, paragraph 2, in paragraph 3 the words ", 76(1) and (4)(a) and 112(1)", paragraph 8 and paragraph 12. |

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| | Schedule 11. |
| Finance Act 1999 (c.16) | Section 46. |
| | In Schedule 4, paragraphs 2, 3(2), 5(2)(b), (3), (4), 6, 7(2), 8, 9(2), 10, 11, 12, 13(a), 14(a), (b), 15(2)(b), (3), (4), (6), 17(2) and 18(1). |
| Finance Act 2000 (c.17) | In Schedule 30, paragraph 4(13) and (14), paragraphs 10, 14, 18 and 26. |
| Capital Allowances Act 2001 (c.2) | In section 542, the words "or relevant activity" in four places, and in the sub-heading to the section. |
| Finance Act 2001 (c.9) | Section 81. |
| | In Schedule 27, paragraph 7. |
| Finance Act 2002 (c.23) | Section 88(2)(a). |
| Finance Act 2003 (c.14) | In section 153(2)(a), the words ", 814(1)". |
| | In section 207(2), the words "(b) Schedule 13B to that Act (elections as to transfer of children's tax credit),". |
| Income Tax (Trading and Other Income) Act 2005 (c.5) | In Schedule 1, paragraphs 310, 326, 457(3) and 458(4). |
| Income Tax Act 2007 (c.3) | In section 45(1), the words "or (b) (as applicable)". |
| | In section 45(3), the words ", and (b) £7,185, in any other case". |
| | In section 46(1), the words "or (b) (as applicable)". |
| | In section 46(3), the words ", and (b) £7,185, in any other case". |
| | In section 47(4)(a), the words "or (b) (as applicable)" and in section 47(4)(b) the words "or (b) (as applicable)". |
| | In section 48(4)(a), the words "or (b) (as applicable)" and in section 48(4)(b) the words "or (b) (as applicable)". |
| | In section 57(1)(f), the words "and (b)" and in section 57(1)(g), the words "and (b)". |
| | In section 57(3)(b), the words "and (b)" twice. |
| | Section 577(8)(a). |
| | In Schedule 1, paragraphs 254(c) (and the preceding "and") and 359. |

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| Corporation Tax Act 2009 (c.4) | In Schedule 1, paragraph 225. |
| Corporation Tax Act 2010 (c.4) | In Schedule 1, paragraphs 103 and 116. |
| Taxation (International and Other Provisions) Act 2010 (c.8) | In Schedule 8, paragraphs 30 and 31. |
| The Charitable Deductions (Approved Schemes) Regulations 1986 (SI 1986 No. 2211) | Regulation 16. |
| The Charitable Deductions (Approved Schemes) (Amendment No.2) Regulations 2000 (SI 2000 No. 2083) | Regulation 8. |
| The Income and Corporation Taxes (Electronic Communications) Regulations 2003 (SI 2003 No. 282) | In regulation 2(1)(a)(iii), the words "30 or". |
| The Charitable Deductions (Approved Schemes) (Amendment) Regulations 2003 (SI 2003 No. 1745) | Regulation 7. |

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**Changes to legislation:**
There are currently no known outstanding effects for the Statute Law (Repeals) Act 2013,
GROUP 1 - GENERAL TAXATION.