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## SCHEDULES

### SCHEDULE 1

#### ABOLITION OF DIVIDEND TAX CREDITS ETC

##### *Other amendments*

- 51 (1) TMA 1970 is amended as follows.
- (2) In section 8(1AA)(b) (payable income tax is chargeable amount less tax deducted at source and tax credits) omit the words after “source”.
- (3) In section 8A(1AA)(b) (payable income tax is chargeable amount less tax deducted at source and tax credits) omit the words after “source”.
- (4) In section 9(1) (self-assessment)—
- (a) in paragraph (b) (payable income tax is assessed amount less tax deducted at source and tax credits) omit the words after “source”, and
- (b) in the words after paragraph (b) omit “, 400(2), 414(1), 421(1)”.
- (5) In section 12AA(1A)(b) (partner's payable income tax is chargeable amount less tax deducted at source and tax credits) omit the words after “source”.
- (6) In section 12AB (partnership statement in partnership return)—
- (a) in subsection (1)(a)—
- (i) after sub-paragraph (ia) insert “ and ”, and
- (ii) omit sub-paragraph (iii) (tax credits), and the “and” preceding it,
- (b) in subsection (1)(b) for “, tax or credit” substitute “ or tax ”, and
- (c) in subsection (5) omit the definition of “tax credit”.
- (7) In section 12B(4A)(a)(i) (statements themselves must be preserved if of amount of qualifying distribution and tax credit), after “amount” insert “ of distribution, formerly amount ”.
- (8) In section 59A(8)(b) (amounts included in annual total of deductions at source) omit “or are tax credits to which section 397(1) or 397A(1) of ITTOIA 2005 applies”.
- (9) In section 59B (payment of income tax and capital gains tax)—
- (a) in subsection (1) omit “, 400(2), 414(1), 421(1)”, and
- (b) in subsection (2)(b) omit “or is a tax credit to which section 397(1) or 397A(1) of ITTOIA 2005 applies”.
- (10) Omit section 87A(5) (interest on assessments under section 1110 of CTA 2010 on overpaid tax credits etc).
- (11) In section 98 (special returns), in the first column of the table omit the entry for section 1109 of CTA 2010.

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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):

- Sch. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)
- Sch. 20 para. 1(4)(e) inserted by [2021 c. 26 Sch. 27 para. 47\(2\)](#)
- Sch. 20 para. 3(3)(d) and word inserted by [2021 c. 26 Sch. 27 para. 47\(3\)\(b\)](#)
- Sch. 20 para. 5(5) inserted by [2021 c. 26 Sch. 27 para. 47\(5\)](#)
- Sch. 22 para. 2(4B) inserted by [2021 c. 26 Sch. 27 para. 48\(2\)\(c\)](#)
- Sch. 22 para. 3(4A) inserted by [2021 c. 26 Sch. 27 para. 48\(3\)](#)