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*Status: Point in time view as at 15/09/2016.*

*Changes to legislation: Finance Act 2016, PART 5 is up to date with all changes known to be in force on or before 06 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### DEDUCTION OF INCOME TAX AT SOURCE

#### PART 5

##### COMMENCEMENT

- 28 (1) The amendments made by Parts 1 and 3 of this Schedule have effect in relation to—
- (a) interest paid or credited on or after 6 April 2016, and
  - (b) dividends or other distributions paid by a building society on or after that date.
- (2) Sub-paragraph (1) does not apply to—
- (a) the repeals in Schedule 12 to FA 1988;
  - (b) the amendments in section 564Q of ITA 2007;
  - (c) the repeal of paragraph 277 of Schedule 1 to ITA 2007.
- (3) The repeals mentioned in sub-paragraph (2)(a) and (c) have effect in relation to benefits conferred on or after 6 April 2016.
- (4) The amendments mentioned in sub-paragraph (2)(b) have effect in relation to alternative finance return paid on or after 6 April 2016.
- (5) The amendments made by Part 2 of this Schedule, and the amendments made by this Schedule in sections 893 and 894 of ITA 2007, have effect in relation to interest paid on or after 6 April 2016.

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