

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Income and Corporation Taxes Act 1988

153. In section 709(4) (meaning of “corporation tax advantage” and other expressions)(**1**) omit “, the Special Commissioners”.

(1) Section 709 was amended by section 1027 of, and paragraphs 1 and 161 of Schedule 1 to, the [Income Tax Act 2007 \(c. 3\)](#).