

---

**Changes to legislation:** There are currently no known outstanding effects for the Fire and Rescue Services Act 2004, Cross Heading: Income and Corporation Taxes Act 1988 (c. 1). (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### *Income and Corporation Taxes Act 1988 (c. 1)*

<sup>F1</sup>64 .....

---

#### **Textual Amendments**

- F1** Sch. 1 para. 64 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

---

#### **Commencement Information**

- I1** Sch. 1 para. 64 in force at 7.9.2004 for specified purposes except in relation to W. and 1.10.2004 otherwise except in relation to W. by [S.I. 2004/2304](#), [art. 2](#) (with [art. 3](#))
- I2** Sch. 1 para. 64 in force at 10.11.2004 for W. by [S.I. 2004/2917](#), [art. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Fire and Rescue Services Act 2004,  
Cross Heading: Income and Corporation Taxes Act 1988 (c. 1).