



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART IX

ANNUAL PAYMENTS AND INTEREST

Relief for payments of interest (excluding MIRAS)

353 General provision.

[^{F1}(1) Where a person pays interest in any year of assessment, that person, if he makes a claim to the relief, shall for that year of assessment be entitled (subject to ^{F2} . . . [^{F3}section 52 of ITTOIA 2005]) to relief in accordance with this section in respect of so much (if any) of the amount of that interest as is eligible for relief under this section by virtue of [^{F4}section 365].]

[^{F5} Where a person is entitled for a year of assessment to relief under this section in respect ^{F6}(1A) of an amount of interest which is eligible for relief by virtue of section 365, the relief is given as a tax reduction for that tax year.

(1AA) The amount of the tax reduction is 23% of the amount of the interest.

(1AB) The tax reduction is given effect at Step 6 of the calculation in section 23 of ITA 2007.]

(1B) ^{F7}

(1C) ^{F8}

(1D) ^{F8}

(1E) Where any person is entitled for any year of assessment to relief ^{F9} . . . in respect of any amount of interest as is eligible for that relief partly as mentioned in subsection (1A) above and partly as mentioned in [^{F10}section 383 of ITA 2007 (relief for interest payments)], that amount of interest shall be apportioned between the cases to which each of [^{F11}those provisions] applies without regard to what parts of the total amount borrowed remain outstanding but according to ^{F12} . . . —

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- (a) the proportions of the total amount borrowed which were applied for different purposes; ^{F13}
 - (b) ^{F13}
- [^{F14}and subsection (1A) above or section 383 of ITA 2007 shall apply accordingly to the case in which that subsection or section applies].
- (1F) ^{F15}
 - (1G) ^{F15}
 - (1H) ^{F15}]
- (2) ^{M1}This section does not apply to a payment of relevant loan interest to which section 369 applies.
 - (3) ^{M2}Relief under this section shall not be given in respect of—
 - (a) interest on a debt incurred by overdrawing an account or by debiting the account of any person as the holder of a credit card or under similar arrangements; or
 - (b) where interest is paid at a rate in excess of a reasonable commercial rate, so much of the interest as represents the excess.
 - (4) ^{F16}
 - (5) ^{F16}

Textual Amendments	
F1	S. 353(1) substituted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 1994 (c. 9), s. 81(1)
F2	Words in s. 353(1) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 62(2)(a), Sch. 3 Pt. 1 (with Sch. 2)
F3	Words in s. 353(1) inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 152 (with Sch. 2)
F4	Words in s. 353(1) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 62(2)(b) (with Sch. 2)
F5	S. 353(1A)-(1H) inserted (with effect in accordance with s. 81(6) of the amending Act) by Finance Act 1994 (c. 9), s. 81(2)
F6	S. 353(1A)-(1AB) substituted for s. 353(1A) (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 62(3) (with Sch. 2)
F7	S. 353(1B) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 62(4), Sch. 3 Pt. 1 (with Sch. 2)
F8	S. 353(1C)(1D) repealed (with effect in accordance with s. 42(3)-(5) of the repealing Act) by Finance Act 1995 (c. 4), Sch. 29 Pt. 8(2) , Note
F9	Words in s. 353(1E) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 62(5)(a), Sch. 3 Pt. 1 (with Sch. 2)
F10	Words in s. 353(1E) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 62(5)(b) (with Sch. 2)
F11	Words in s. 353(1E) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 62(5)(c) (with Sch. 2)
F12	Words in s. 353(1E) repealed (with effect in accordance with s. 42(3)-(5) of the repealing Act) by Finance Act 1995 (c. 4), Sch. 29 Pt. 8(2) , Note
F13	S. 353(1E)(b) and preceding word repealed (with effect in accordance with s. 42(3)-(5) of the repealing Act) by Finance Act 1995 (c. 4), Sch. 29 Pt. 8(2) , Note

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- F14** Words in s. 353(1E) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 62\(5\)\(d\)](#) (with [Sch. 2](#))
- F15** [S. 353\(1F\)-\(1H\)](#) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 62\(6\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F16** [S. 353\(4\)\(5\)](#) repealed (with effect in accordance with s. 81(6) of the repealing Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 9 para. 3](#), [Sch. 26 Pt. 5\(2\)](#), Note

Modifications etc. (not altering text)

- C1** [S. 353](#) restricted (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), s. 123, [Sch. 22 para. 2](#)
- C2** [S. 353](#) restricted (27.7.1999) by [Finance Act 1999 \(c. 16\)](#), [s. 38\(1\)](#)

Marginal Citations

- M1** Source-1986 s.26(1)
- M2** Source-1972 s.75(1A), (2); 1974 s.19(1)(b)

354 Loans to buy land etc.

F17

Textual Amendments

- F17** [Ss. 354-358](#) repealed (with effect in accordance with [Sch. 4 para. 18\(5\)](#), [Sch. 20 Pt. 3\(7\)](#) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 4 para. 2](#), [Sch. 20 Pt. 3\(7\)](#)

355 Matters excluded from section 354.

F18

Textual Amendments

- F18** [Ss. 354-358](#) repealed (with effect in accordance with [Sch. 4 para. 18\(5\)](#), [Sch. 20 Pt. 3\(7\)](#) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 4 para. 2](#), [Sch. 20 Pt. 3\(7\)](#)

356 Job-related accommodation.

F19

Textual Amendments

- F19** [Ss. 354-358](#) repealed (with effect in accordance with [Sch. 4 para. 18\(5\)](#), [Sch. 20 Pt. 3\(7\)](#) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\)](#), [Sch. 4 para. 2](#), [Sch. 20 Pt. 3\(7\)](#)

[^{F20}356A Limit on relief for home loans: residence basis.

F21]

Textual Amendments

- F20** [Ss. 356A-356D](#) inserted (1.8.1988) by [Finance Act 1988 \(c. 39\)](#), [s.42\(1\)\(4\)](#)

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F21 Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\)](#), Sch. 4 para. 2, **Sch. 20 Pt. 3(7)**

[^{F22}356B Residence basis: married couples.

F23

Textual Amendments

F22 Ss. 356A-356D inserted (1.8.1988) by [Finance Act 1988 \(c. 39\)](#), **s. 42(1)(4)**; and s. 356B substituted (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), **Sch. 3 para. 14**

F23 Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\)](#), Sch. 4 para. 2, **Sch. 20 Pt. 3(7)**

[^{F24}356C Payments to which sections 356A and 356B apply.

F25

Textual Amendments

F24 Ss. 356A-356D inserted (1.8.1988) by [Finance Act 1988 \(c. 39\)](#), **s.42(1)(4)**

F25 Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\)](#), Sch. 4 para. 2, **Sch. 20 Pt. 3(7)**

[^{F26}356D Provisions supplementary to sections 356A to 356C.

F27

Textual Amendments

F26 Ss. 356A-356D inserted (1.8.1988) by [Finance Act 1988 \(c. 39\)](#), **s.42(1)(4)**

F27 Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\)](#), Sch. 4 para. 2, **Sch. 20 Pt. 3(7)**

357 Limit on amount of loan eligible for relief by virtue of section 354.

F28

Textual Amendments

F28 Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\)](#), Sch. 4 para. 2, **Sch. 20 Pt. 3(7)**

[^{F29}357A Substitution of security.

F30

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Textual Amendments

- F29** Ss. 357A-357C inserted (27.7.1993) by [Finance Act 1993 \(c. 34\), s. 56](#)
- F30** Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\), Sch. 4 para. 2, Sch. 20 Pt. 3\(7\)](#)

[^{F31} **357B Treatment of loans following security substitution.**

^{F32}

Textual Amendments

- F31** Ss. 357A-357C inserted (27.7.1993) by [Finance Act 1993 \(c. 34\), s. 56](#)
- F32** Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\), Sch. 4 para. 2, Sch. 20 Pt. 3\(7\)](#)

[^{F33} **357C Substitution of security: supplemental.**

^{F34}

Textual Amendments

- F33** Ss. 357A-357C inserted (27.7.1993) by [Finance Act 1993 \(c. 34\), s. 56](#)
- F34** Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\), Sch. 4 para. 2, Sch. 20 Pt. 3\(7\)](#)

358 Relief where borrower deceased.

^{F35}

Textual Amendments

- F35** Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\), Sch. 4 para. 2, Sch. 20 Pt. 3\(7\)](#)

359 Loan to buy machinery or plant.

^{F36}

Textual Amendments

- F36** S. 359 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 63, Sch. 3 Pt. 1](#) (with Sch. 2)

360 Loan to buy interest in close company.

^{F37}

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Textual Amendments

F37 S. 360 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 64, Sch. 3 Pt. 1](#) (with Sch. 2)

[^{F38} **360A Meaning of “material interest” in section 360.**

^{F39}

Textual Amendments

F38 S. 360A inserted by [Finance Act 1989 \(c. 26\), s. 48\(2\)](#)
F39 S. 360A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 65, Sch. 3 Pt. 1](#) (with Sch. 2)

361 Loan to buy interest in co-operative or employee-controlled company.

^{F40}

Textual Amendments

F40 S. 361 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 66, Sch. 3 Pt. 1](#) (with Sch. 2)

362 Loan to buy into partnership.

^{F41}

Textual Amendments

F41 S. 362 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 67, Sch. 3 Pt. 1](#) (with Sch. 2)

363 Provisions supplementary to sections 360 to 362.

^{F42}

Textual Amendments

F42 S. 363 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 68, Sch. 3 Pt. 1](#) (with Sch. 2)

364 Loan to pay inheritance tax.

^{F43}

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Textual Amendments

F43 S. 364 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 69, Sch. 3 Pt. 1](#) (with Sch. 2)

365 Loan to buy life annuity.

^{M3}(1) Subject to the following provisions of this section, interest is eligible for relief under section 353 if it is interest on a loan in respect of which the following conditions are satisfied—

- [^{F44}(aa) that the loan was made before 9th March 1999;]
- (a) that the loan was made as part of a scheme under which not less than nine-tenths of the proceeds of the loan were applied to the purchase by the person to whom it was made of an annuity ending with his life or with the life of the survivor of two or more persons (“the annuitants”) who include the person to whom the loan was made;
 - (b) that at the time the loan was made the person to whom it was made or each of the annuitants had attained the age of 65 years;
 - (c) that the loan was secured on land in the United Kingdom or the Republic of Ireland and the person to whom it was made or one of the annuitants owns an estate or interest in that land; and
 - (d) that, if the loan was made after 26th March 1974, the person to whom it was made or each of the annuitants [^{F45}used the land on which it was secured as his only or main residence immediately before 9th March 1999] .

[^{F46}(1AA) Where—

- (a) a loan made on or after 9th March 1999 was made in pursuance of an offer made by the lender before that date, and
- (b) the offer was either in writing or evidenced by a note or memorandum made by the lender before that date,

the loan shall be deemed for the purposes of subsection (1)(aa) above to have been made before that date.]

[^{F47}(1AB) Subject to subsection (1AC) below, the conditions in paragraphs (aa) and (a) of subsection (1) above shall be treated as satisfied in relation to a loan (“the new loan”) if—

- (a) the new loan was made on or after the day on which the Finance Act 1999 was passed;
- (b) the new loan was made as part of a scheme (“the scheme”) under which the whole or any part of the proceeds of the loan was used to defray money applied in paying off another loan (“the old loan”); and
- (c) the conditions in subsection (1) above were, or were treated by virtue of this subsection as, satisfied with respect to the old loan.

(1AC) If only part of the proceeds of the new loan was used to defray money applied in paying off the old loan, subsection (1AB) above applies only if, under the scheme, not less than nine-tenths of the remaining part of the proceeds of the new loan was applied to the purchase by the person to whom it was made of an annuity ending with his life or with the life of the survivor of two or more persons who include him.

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(1AD) In subsection (1AC) above “the remaining part” means the part of the proceeds of the new loan that was not used to defray money applied in paying off the old loan.]

[^{F48}[^{F49}(1A) The condition in subsection (1)(d) above shall be treated as satisfied in relation to a loan if—

- (a) the person to whom the loan was made, or any of the annuitants, ceased to use the land as his only or main residence at a time falling within the period of twelve months ending with 8th March 1999, and
- (b) the intention at that time of the person to whom the loan was made, or each of the annuitants owning an estate or interest in the land, was to take steps, before the end of the period of twelve months after the day on which the land ceased to be so used, with a view to the disposal of his estate or interest.]

(1B) If it appears to the Board reasonable to do so, having regard to all the circumstances of a particular case, they may direct that in relation to that case subsection (1A) above shall have effect as if for the reference to 12 months there were substituted a reference to such longer period as meets the circumstances of that case.]

(2) Interest is not eligible for relief by virtue of this section unless it is payable by the person to whom the loan was made or by one of the annuitants.

(3) If the loan was made after 26th March 1974 interest on it is eligible for relief by virtue of this section only to the extent that the amount on which it is payable does not exceed [^{F50}the sum of £30,000]; and if the interest is payable by two or more persons the interest payable by each of them is so eligible only to the extent that the amount on which it is payable does not exceed such amount as bears to [^{F51}that sum] the same proportion as the interest payable by him bears to the interest payable by both or all of them.

Textual Amendments

- F44** S. 365(1)(aa) inserted (with effect in accordance with s. 39(3) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), s. 39(1)
- F45** Words in s. 365(1)(d) inserted (with effect in accordance with s. 40(5) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), s. 40(2)
- F46** S. 365(1AA) inserted (with effect in accordance with s. 39(3) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), s. 39(2)
- F47** S. 365(1AB)-(1AD) inserted (with effect in accordance with s. 40(5) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), s. 40(3)
- F48** S. 365(1A)(1B) inserted (27.7.1993 with effect in relation to payments of interest made on or after 16 March 1993 (whenever falling due)) by [Finance Act 1993 \(c. 34\)](#), s. 57(3)(5)(6)
- F49** S. 365(1A) substituted (with effect in accordance with s. 40(5) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), s. 40(4)
- F50** Words in s. 365(3) substituted (with effect in accordance with s. 83(4) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), s. 83(1)(a)
- F51** Words in s. 365(3) substituted (with effect in accordance with s. 83(4) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), s. 83(1)(b)

Marginal Citations

- M3** Source-1974 Sch.1 24; 1984 s.22(3)

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366 Information.

- (1) ^{M4}A person who claims relief under section 353 in respect of any payment of interest shall furnish to the inspector a statement in writing by the person to whom the payment is made, showing—
- (a) the date when the debt was incurred;
 - (b) the amount of the debt when incurred;
 - (c) the interest paid in the year of assessment for which the claim is made ^{F52} . . . ; and
 - (d) the name and address of the debtor.
- (2) ^{M5}Where any such interest as is mentioned in section 353 is paid, the person to whom it is paid shall, if the person who pays it so requests in writing, furnish him with such statement as regards that interest as is mentioned in subsection (1) above; and the duty imposed by this subsection shall be enforceable at the suit or instance of the person making the request.
- (3) Subsections (1) and (2) above do not apply to interest paid to a building society, or to a local authority.

Textual Amendments

F52 Words in s. 366(1)(c) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 70, Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Marginal Citations

M4 Source-1972 Sch.10 7; 1974 Sch.1 25(1)

M5 Source-1972 Sch.10 8, 9

367 Provisions supplementary to sections 354 to 366.

- (1) ^{F53}
- (2) ^{F54}
- (3) ^{F54}
- (4) ^{F54}
- (5) ^{M6}In [^{F55}section] 365(3) references to the qualifying maximum for the year of assessment are references to such sum as Parliament may determine for the purpose for that year.

Textual Amendments

F53 [S. 367\(1\)](#) repealed (with effect in accordance with [Sch. 4 para. 18\(5\)](#), [Sch. 20 Pt. 3\(7\)](#) Note 4 of the repealing Act) by [Finance Act 1999 \(c. 16\), Sch. 4 para. 3\(2\), Sch. 20 Pt. 3\(7\)](#)

F54 [S. 367\(2\)-\(4\)](#) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 71, Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F55 Words in [s. 367\(5\)](#) substituted (with effect in accordance with [Sch. 4 para. 18\(5\)](#) of the amending Act) by [Finance Act 1999 \(c. 16\), Sch. 4 para. 3\(4\)](#)

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Modifications etc. (not altering text)

- C3** S. 367(5): £30,000 specified (1988-89) by [Finance Act 1988 \(c. 39\), s. 41](#)
 S. 367(5): £30,000 specified (1989-90) by [Finance Act 1989 \(c. 26\), s. 46](#)
 S. 367(5): £30,000 specified (1990-91) by [Finance Act 1990 \(c. 29\), s. 71](#)
 S. 367(5): £30,000 specified (1991-92) by [Finance Act 1991 \(c. 31\), s. 26](#)
 S. 367(5): £30,000 specified (1992-93) by [Finance Act 1992 \(c. 20\), s. 10\(4\)](#) (with s. 10(5))
 S. 367(5): £30,000 specified (1993-94) by [Finance Act 1993 \(c. 34\), s. 55](#)
 S. 367(5): £30,000 specified (1994-95, 1995-96) by [Finance Act 1994 \(c. 9\), s. 80](#)
 S. 367(5): £30,000 specified (1996-97) by [Finance Act 1996 \(c. 8\), s. 76](#)
 S. 367(5): £30,000 specified (1997-98) by [Finance Act 1997 \(c. 16\), s. 57](#)
 S. 367(5): £30,000 specified (1998-99) by [Finance \(No. 2\) Act 1997 \(c. 58\), s. 16](#)
 S. 367(5): £30,000 specified (1999-2000) by [Finance Act 1999 \(c. 16\), s. 37](#)

Marginal Citations

- M6** Source-1972 Sch.9 5(1A); 1984 s.22(1)(c)

[^{F56} **367A Alternative finance arrangements**

- (1) Sections 353 and 365 have effect as if—
 - (a) purchase and resale arrangements involved the making of a loan, and
 - (b) alternative finance return were interest.
- (2) Section 366 has effect accordingly.
- (3) In this section—

“alternative finance return” has the meaning given in sections 564I to 564L of ITA 2007, and

“purchase and resale arrangements” means arrangements to which section 564C of ITA 2007 applies.]

Textual Amendments

- F56** S. 367A inserted (1.4.2010 with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 2 para. 47](#) (with Sch. 9)

368 Exclusion of double relief etc.

^{F57}

Textual Amendments

- F57** S. 368 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 72, Sch. 3 Pt. 1](#) (with Sch. 2)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act Taxes Acts modified by 1970 c. 9, Sch. A1 para. 10(7) (as inserted) by [2017 c. 32 s. 60\(3\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8(7) (as inserted) by [2017 c. 32 Sch. 14 para. 3\(15\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8A(7) (as inserted) by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)