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SCHEDULES

SCHEDULE 29

CONSEQUENTIAL AMENDMENTS

TRANSLATION OF REFERENCES TO ENACTMENTS REPEALED AND RE-ENACTED

32 In the enactments specified in Column 1 of the following Table for the words set out or referred to in Column 2 there shall be substituted the words set out in the corresponding entry in Column 3.

<i>Enactment amended</i>	<i>Words to be omitted</i>	<i>Words to be substituted</i>
<i>In the Provisional Collection of Taxes Act 1968 c. 2</i>		
Section 1(1A)(a)	343 of the Income and Corporation Taxes Act 1970	476 of the Income and Corporation Taxes Act 1988
1(1A)(b)	27 of the Finance Act 1984	479 of that Act
5(1)(c)	from “243(6)” to “1972”	8(5) of the Income and Corporation Taxes Act 1988
5(2)	from “the said” to “1972”	sections 8(5) and 822 of the 1988 Act (over-deductions from preference dividends before passing of annual Act)
<i>In the Capital Allowances Act 1968 c.3</i>		
F1	F1	F1
...
<i>In the Finance Act 1969 c. 32</i>		
Section 58(1)(a)	204 of the Income and Corporation Taxes Act 1970	203 of the Income and Corporation Taxes Act 1988
<i>In the Taxes Management Act 1970 c. 9</i>		
Section 6(1)(c)	463	706
F2	F2	F2

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...
F2	F2	F2
...
F2	F2	F2
...
11(6)	85(4) of the Finance Act 1972	239(4) of the principal Act
F3	F3	F3
...
15(7)(a)	from “section 196” to “1977”	sections 141, 142, 143, 145 or 154 to 165 of the principal Act
15(11)(b)	Part II of the Finance Act 1976	Part V of the principal Act
	80 to 82	34 to 36
F4	F4	F4
...
F5	F5	F5
...
F6	F6	F6
...
30	47 or 48 (twice)	824 or 825 of the principal Act or section 47
31	all of subsection (3)	(3) The appeal shall be to the Special Commissioners if the assessment is made— (a) by the Board; or (b) under section 350, 426, 445, 740, 743(1) or 747(4)(a) of the principal Act; or (c) under section 38 of the Finance Act 1973 or section 830 of the principal Act and is not an assessment to tax under Schedule E; or if the appeal involves any question as to the application of Part XV or XVI of the principal Act.

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35(2)(b)	187	148
42(3)(a)	27	278
42(3)(c)	section 218	subsection (5) of section 614
42(3)(c)	that section	section 615(3) of that Act
47B	Schedule 5 to the Finance Act 1983	Chapter III of Part VII of the principal Act
47B	paragraph 5A(5) of that Schedule	section 294(5) of that Act
55(1)(b)	204	203
55(1)(c)	Schedule 20 to the Finance Act 1972	Schedule 16 to the principal Act
55(1)(e)	Schedule 14 to the Finance Act 1972	Schedule 13 to the principal Act
F7	F7	F7
...
F7	F7	F7
...
F8	F8	F8
...
63(3) (as substituted by Schedule 4 to the Debtors (Scotland) Act 1987 c.18)	204	203
71(1)	Part XI	sections 6 to 12 and Parts VIII and XI
78(1)	89	43
F9	F9	F9
...
78(5)	533	839
86(2)(b)	204	203
86(2)(d)	14 to the Finance Act 1972	13 to the principal Act
86(4)	5 (three times)	3
86(4)	4(3)	5(4)
86(4)	14 to the Finance Act 1972	13 to the principal Act
86(4)	243(4)	10(1)
86(4)	344	478
87	14 (four times)	13

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87	20 (four times)	16
87	the Finance Act 1972	the principal Act
<i>F10</i>	<i>F10</i>	<i>F10</i>
...
<i>F10</i>	<i>F10</i>	<i>F10</i>
...
<i>F10</i>	<i>F10</i>	<i>F10</i>
...
91(3)(c)	204	203
F6	F6	F6
...
93(3)	204	203
94(2)	240(5) or 246(3)	7(2) or 11(3)
F6	F6	F6
...
109(4)	286(5)	419(4)
109(1)-(3),(5)	section 286	sections 419 and 420
118(1)	526(5)	832(1)
118(1)	354	468
118(1)	1970	1988
Schedule 2, para.2(2), in column 1 of the Table	II of Part I	I of Part VII
	65(4)	351(5)
	3	2
para.2(2), in column 2 of the Table	158(1)	121(1), (2)
	315(3)	441(3)
	331	459
	332	460
	338	467
	339	484
	384	527
	389	534
	391	536
	392	538
3, para.3,5	204 (three times)	203

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para.5B	65 of the Finance Act 1976	159 of the principal Act
para.8	section 286	sections 419 and 420
para.8	15 of Schedule 16 to the Finance Act 1972	13 of Schedule 19 to the principal Act
last para.	from “11” to “to the principal Act”	102, 113(5), 263(5) and (6), 343(10) and 783(9) of the principal Act, to paragraph 22 of Schedule 7 to the Income and Corporation Taxes Act 1970

F11

...

F11

...

In the Friendly Societies Act (Northern Ireland) 1970 c. 31 (N.I.)

Section 1(5)	(2) and (3) respectively of section 337 of the Income and Corporation Taxes Act 1970	(1) and (2) respectively of section 466 of the Income and Corporation Taxes Act 1988
82(4)	226(13) of the Income and Corporation Taxes Act 1970	620(9) of the Income and Corporation Taxes Act 1988

In the Finance Act 1971 c. 68

Section 21	the whole of subsection (6)	(6) Part II of Schedule 3 to this Act shall have effect.
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...
		F16
		...
		F16
		...
		F16
		...
F16	F16	F16
...
38(2)(d)	237(5) of the Taxes Act	254(1) of the Taxes Act 1988
38(3)	from beginning to “such rights”	Any gains accruing on the disposal of exploration or exploitation rights
38(3B)	533 of the Taxes Act	839 of the Taxes Act 1988
38(5)	the Taxes Act	the Taxes Act 1970
59	all of subsection (2)	(2) In this Act— (a) “the Taxes Act 1970” means the Income and Corporation Taxes Act 1970; and (b) “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988.
F17	F17	F17
...
F17	F17	F17
...
<i>In the Friendly Societies Act 1974 c. 46</i>		
Section 7(5)	(2) and (3) respectively of section 337 of the Income and Corporation Taxes Act 1970	(1) and (2) respectively of section 466 of the Income and Corporation Taxes Act 1988
93(4)	226(13) of the Income and Corporation Taxes Act 1970	620(9) of the Income and Corporation Taxes Act 1988
F18	F18	F18
...
F11	F11	F11
...

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In the Finance Act 1976
c. 40

F19	F19	F19
...
F19	F19	F19
...
F19	F19	F19
...
F19	F19	F19
...

131(2)	from beginning to “such a security”	A security issued by the Inter-American Development Bank
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In the Finance Act 1978
c. 42

F20	F20	F20
...
F20	F20	F20
...
F11	F11	F11
...

In the European Parliament (Pay and Pensions) Act 1979 c. 50

Section 8(1)	subsections (1A) and (1B) of section 229 of the Income and Corporation Taxes Act 1970	section 629(2) and (3) of the Income and Corporation Taxes Act 1988
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In the Finance Act 1980
c.48

Section

F21	F21	F21
...
F21	F21	F21
...
F21	F21	F21
...
F21	F21	F21
...

118	the whole of subsection (3)	(3) The trustees of the National Heritage Memorial Fund shall be
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		<p>treated for the purposes of section 49(2) of the Finance Act 1974 and section 99 above as a body of persons established for charitable purposes only.</p> <p>1970 and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988</p>
122(2)	1970	
Schedule		
F11	F11	F11
...
<i>In the Finance Act 1981 c. 35</i>		
F11	F11	F11
...
139(2)	1970	1988
<i>In the Housing (Northern Ireland) Order 1981 (S.I. No.156 N.I.3)</i>		
Article 146(3)	341 (three times)	488
146(3)	1970 (three times)	1988
<i>In the Iron and Steel Act 1982 c. 25</i>		
Section 13(3)	252(3) of the Income and Corporation Taxes Act 1970	343(3) of the Income and Corporation Taxes Act 1988
13(4)	265(1) of the Income and Corporation Taxes Act 1970	345(1) of the Income and Corporation Taxes Act 1988
<i>In the Finance Act 1982 c. 39</i>		
Section 27	this Act (three times)	this Act or the Taxes Act 1988
F22	F22	F22
...
F22	F22	F22
...
F22	F22	F22
...

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88(9)(a)	Chapter IV of Part II of the Finance Act 1985	section 710 of the Taxes Act 1988
88(9)(b)	section 36 of the Finance Act 1984	Schedule 4 to that Act
88(9)(c)	VII of Part II of that Act	V of Part XVII of the Taxes Act 1988
147(1)	532(1)(b) of the Taxes Act	838 of the Taxes Act 1988
147(2), (3)	the Taxes Act	the Taxes Act 1970
157	the whole of subsection (2)	(2) In this Act— (a) “the Taxes Act 1970” means the Income and Corporation Taxes Act 1970; and (b) “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988.
F22	F22	F22
.
	F22	F22

F22	F22	F22
.
F22	F22	F22
.
F22	F22	F22
.
F22	F22	F22
.
13, para.3(3)(a)	463 of the Taxes Act	706 of the Taxes Act 1988
21, para.3(2)		
<i>In the Finance Act 1983</i>		
<i>c. 28</i>		
Section 46(3)	Commission	Historic Buildings and Monuments Commission
F11	F11	F11
.
		(ab) deep discount securities (within the meaning of Schedule 4

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		to the Income and Corporation Taxes Act 1988); nor
<i>In the Telecommunications Act 1984 c. 12</i>		
F23	F23	F23
...
72(3)(b)	paragraph (a) of the proviso to section 21(3) of the Finance Act 1970	section 592(5) of the Income and Corporation Taxes Act 1988
72(3)	II of Part II of the said Act of 1970	I of Part XIV of that Act
F23	F23	F23
...
<i>In the Finance Act 1984 c. 43</i>		
F11	F11	F11
...
F24	F24	F24
...
128	1970	1970; and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988
Schedule 14, para.1(1)	VII of Part II of this Act	V of Part XVII of the Taxes Act 1988
para.7(6)(b)	45 of the Finance Act 1981	740 of the Taxes Act 1988
para.8(6)	45 of the Finance Act 1981	740 of the Taxes Act 1988
para.12(7)	45 of the Finance Act 1981	740 of the Taxes Act 1988
para.15(2)	(5) of section 481 of the Taxes Act	(6) of section 745 of the Taxes Act 1988
<i>In the Inheritance Tax Act 1984 c. 51</i>		
F25		
...		
F26		
...		
F27		
...		

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In the Finance Act 1985
c. 54

F28	F28	F28
...
F28	F28	F28
...
F28	F28	F28
...
F11	F11	F11
...
F29	F29	F29
...
98(2)	1970	1988
F28	F28	F28
...
F11	F11	F11
...

In the Companies Act
1985 c. 6

Section 209(3)(b)	444 of the Income and Corporation Taxes Act 1970	670 of the Income and Corporation Taxes Act 1988
F30	F30	F30
...
F30	F30	F30
...

In the Trustee Savings
Bank Act 1985 c. 58

Schedule 2 para.4(2)	Taxes Act (twice)	the Income and Corporation Taxes Act 1970
6(1)	137	100
(4)	177	393
(8)	29 of the Finance Act 1973	410(1) to (6) of the Taxes Act
7(2)	26 of the Finance Act 1982	369 of the Taxes Act
9(1)	1970	1988

In the Bankruptcy
(Scotland) Act 1985 c. 66

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Schedule 3 Part I para.1(1)	204 of the Income and Corporation Taxes Act 1970	203 of the Income and Corporation Taxes Act 1988
para.1(2)	69 of the Finance (No.2) Act 1975	559 of the Income and Corporation Taxes Act 1988
<i>In the Housing Associations Act 1985 c. 69</i>		
Section 62(2)	341	488
62(2)	1970	1988
<i>In the Airports Act 1986 c. 31</i>		
Section 77(2)	1970 Act	Income and Corporation Taxes Act 1970
77(4)	48(10) of the Finance Act 1981	400(9) of the 1988 Act
77(5)	261(2) of the 1970 Act	408(2) of the 1988 Act
77(5)	262(1) of the 1970 Act	409(1) of that Act
77(5)	262(2)	409(2)
77(6)	1970 (twice)	1988
77(6)	258 to 264	Chapter IV of Part X
<i>In the Finance Act 1986 c. 41</i>		
Section 24(4)	Finance Act 1978	Taxes Act 1988
F11	F11	F11
...
114(2)	1970	1970 and “the Taxes Act 1988” means the Income and Corporation Taxes Act 1988.
F31	F31	F31
...
F31	F31	F31
...
F31	F31	F31
...
F31	F31	F31
...
F31	F31	F31
...

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F31	F31	F31
...
<i>In the Gas Act 1986 c. 44</i>		
Section 63(9)	533 of the Income and Corporation Tax Act 1970	839 of the Income and Corporation Taxes Act 1988
<i>In the Insolvency Act 1986 c. 45</i>		
F32	F32	F32
...
F32	F32	F32
...
F33	F33	F33
...
<i>In the Building Societies Act 1986 c. 53</i>		
Schedule 8, para.7	Schedule 8 to the Finance Act 1986	section 333 of the Income and Corporation Taxes Act 1988
<i>In the Financial Services Act 1986 c. 60</i>		
Schedule 15, para.14(5)	332	460(1) or 461(1)
para.14(5)	1970	1988
<i>In the Companies (Northern Ireland) Order 1986 (S.I.No.1032 N.I.6)</i>		
Article 217(3)(b)	444 of the Income and Corporation Taxes Act 1970	670 of the Income and Corporation Taxes Act 1988
F30	F30	F30
...
F30	F30	F30
...
F34	F34	F34
...
<i>In the Finance Act 1987 c. 16</i>		
Section		
72	1970	1988
<i>In the Debtors (Scotland) Act 1987 c. 18</i>		

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Section 53(6)	65(1A)	351(2)
53(6)	1970	1988
63(9)	65(1A)	351(2)
63(9)	1970	1988
<i>In the Abolition of Domestic Rates Etc. (Scotland) Act 1987 c. 47</i>		
Section 3(5)	the whole of paragraph (b)	(b) “retail prices index” has the meaning given by section 833 of the Income and Corporation Taxes Act 1988
<i>In the Finance (No.2) Act 1987 c. 51</i>		
Section 84(1)	247 of the Taxes Act	12 of the Income and Corporation Taxes Act 1988

Textual Amendments

- F1** Entries in Sch. 29 para. 32 Table repealed by [Capital Allowances Act 1990 \(c. 1\)](#), s. 164, **Sch. 2**
- F2** Entries in Sch. 29 para. 32 Table repealed (with effect in accordance with s. 90 of the repealing Act) by [Finance Act 1990 \(c. 29\)](#), **Sch. 19 Pt. 5**, Note 2
- F3** [Sch. 29 para. 32](#) Table: entries omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 ([S.I. 2009/2035](#)), art. 1, Sch. para. 60(b)(i)
- F4** Entry in Sch. 29 para. 32 repealed (with effect in accordance with Sch. 29 Pt. 8(8) Note of the repealing Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 29 Pt. 8(8)**
- F5** Entries in Sch. 29 para. 32 Table repealed by [Finance Act 1989 \(c. 26\)](#), **Sch. 17 Pt. 5**, Note 6
- F6** Entries in Sch. 29 para. 32 Table repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, **Sch. 14 Pt. 8**, Note 6
- F7** Entries in Sch. 29 para. 32 Table repealed (1988-89 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, **Sch. 14 Pt. 4**, Note 9
- F8** Entry in Sch. 29 para. 32 Table repealed (3.4.1989) by [Finance Act 1988 \(c. 39\)](#), s. 148, **Sch. 14 Pt. 9**, Note; [S.I. 1989/473](#), **art. 2**
- F9** Entry in Sch. 29 para. 32 Table repealed by [Finance Act 1991 \(c. 31\)](#), SIF 63:1, ss. 81, 123, **Sch 19 Pt. V**, Note 1
- F10** Entries in Sch. 29 para. 32 repealed (with effect in accordance with Sch. 18 para. 17 of the repealing Act) by [Finance Act 1996 \(c. 8\)](#), **Sch. 41 Pt. 5(8)**, Note
- F11** Entries in Sch. 29 para. 32 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 12** (with ss. 60, 101(1), 172, 201(3), [Sch. 11 paras. 22, 26\(2\)](#), 27).
- F12** Entries in Sch. 29 para. 32 Table repealed by [Capital Allowances Act 1990 \(c. 1\)](#), s. 164, **Sch. 2**
- F13** Entries in Sch. 29 para. 32 Table repealed by [Capital Allowances Act 1990 \(c. 1\)](#), s. 164, **Sch. 2**
- F14** Entries in Sch. 29 para. 32 Table repealed (1988-89 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, **Sch. 14 Pt. 4**, Note 9
- F15** Entries in Sch. 29 para. 32 Table repealed by [Capital Allowances Act 1990 \(c. 1\)](#), s. 164, **Sch. 2**
- F16** [Sch. 29 para. 32](#) Table: entries omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 ([S.I. 2009/2035](#)), art. 1, Sch. para. 60(b)(ii)

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- F17** Sch. 29 para. 32 Table: entries repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), **Sch. 10 Pt. 12** (with Sch. 9)
- F18** Entry in Sch. 29 para. 32 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch. 1** and by Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 3, 7(2), **Sch. 1**
- F19** Entries in Sch. 29 para. 32 Table repealed by Capital Allowances Act 1990 (c. 1), s. 164, **Sch. 2**
- F20** Entries in Sch. 29 para. 32 Table repealed by Capital Allowances Act 1990 (c. 1), s. 164, **Sch. 2**
- F21** Entries in Sch. 29 para. 32 Table repealed by Capital Allowances Act 1990 (c. 1), s. 164, **Sch. 2**
- F22** Entries in Sch. 29 para. 32 Table repealed by Capital Allowances Act 1990 (c. 1), s. 164, **Sch. 2**
- F23** Sch. 29 para. 32 Table: entries repealed (25.7.2003 for specified purposes, 29.12.2003 for further specified purposes) by Communications Act 2003 (c. 21), ss. 406(7), 411, **Sch. 19(1)**, (with transitional provisions in Sch. 18); S.I. 2003/1900, art. 1(2), 2(1), 3(1), **Sch. 1** (with art. 3(2) (as amended (8.12.2003) by S.I. 2003/3142, art. 1(3))); S.I. 2003/3142, art. 3(2) (with art. 11)
- F24** Entry in Sch. 29 para. 32 Table repealed by Capital Allowances Act 1990 (c. 1), s. 164, **Sch. 2**
- F25** Sch. 29 para. 32 Table: entries relating to ss. 12(2), 151, 152 of the Inheritance Tax Act 1984 (c. 51) repealed (6.4.2006) by Finance Act 2004 (c. 12), **Sch. 42 Pt. 3**, Note (with Sch. 36)
- F26** Sch. 29 para. 32 Table: entries relating to ss. 96, 102(1) of the Inheritance Tax Act 1984 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), **Sch. 3 Pt. 1** (with Sch. 2)
- F27** Sch. 29 para. 32 Table: entry relating to s. 178(1) of the Inheritance Tax Act 1984 repealed (with effect in accordance with Sch. 43 Pt. 4(1) Note of the repealing Act) by Finance Act 2003 (c. 14), **Sch. 43 Pt. 4(1)**
- F28** Entries in Sch. 29 para. 32 Table repealed by Capital Allowances Act 1990 (c. 1), s. 164, **Sch. 2**
- F29** Entry in Sch. 29 para. 32 Table repealed (1988-89 and subsequent years) by Finance Act 1988 (c. 39), s. 148, **Sch. 14 Pt. 4**, Note 9
- F30** Entries in Sch. 29 para. 32 Table repealed by Finance Act 1988 (c. 39), s. 148, **Sch. 14 Pt. 7**, Note 1
- F31** Entries in Sch. 29 para. 32 Table repealed by Capital Allowances Act 1990 (c. 1), s. 164, **Sch. 2**
- F32** Sch. 29 para. 32 Table: entries repealed (15.9.2003) by Enterprise Act 2002 (c. 40), s. 279, **Sch. 26**: S.I. 2003/2093, art. 2(1), **Sch. 1** (with art. 4)
- F33** Entry in Sch. 29 para. 32 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch. 1**
- F34** Entry in Sch. 29 para. 32 repealed (1.7.1992) by Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 3, 7(2), **Sch. 1**

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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)