

## SCHEDULES :

### SCHEDULE 13

Section 146.

#### POST-CONSOLIDATION AMENDMENTS

#### PART I

##### AMENDMENTS OF THE TAXES ACT 1988

- 1 The Taxes Act 1988 shall have effect, and shall be deemed always to have had effect, subject to the amendments specified in paragraphs 2 to 14 of this Schedule.
- 2 In section 61(4) after the word “where” there shall be inserted the words “there is a change in the persons engaged in carrying on a trade, profession or vocation in partnership and”.
- 3 In section 162(1) after the word “Where” there shall be inserted the words “after 6th April 1976”.
- 4 In section 178(1)(a) after the word “with” there shall be inserted the words “its terms or in accordance with”.
- 5 In section 533(4) after “1949” there shall be inserted the words “, sections 55 to 59 of the Patents Act 1977”.
- 6 In section 591(5) and (6) after the word “made” there shall be inserted the words “by the Board”.
- 7 In section 824—
  - (a) in subsection (1) the following paragraphs shall be substituted for paragraphs (a) and (b)—
    - “(a) in the case of income tax or surtax paid by or on behalf of an individual for a year of assessment for which he was resident in the United Kingdom, a repayment of the tax of not less than £25 is made by the Board or an inspector after the end of the 12 months following that year of assessment; or
    - (b) in the case of the special charge under Part IV of the Finance Act 1968, a repayment of the charge of not less than £25 is made by the Board or an inspector,”
  - (b) the following subsection shall be inserted after that subsection—

“(1A) In relation to so much (if any) of the last-mentioned period as preceded 6th April 1974, subsection (1) above shall have effect as if the rate of interest specified in it were 6 per cent. per annum (instead of the rate so specified or any other rate in force by virtue of subsection (6) below or section 47(7) of the Finance (No. 2) Act 1975).”

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*Status: This is the original version (as it was originally enacted).*

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- (c) in subsection (2) for the words “Subsection (1)” there shall be substituted the words “Subsections (1) and (1A)” and for the words “it applies to a repayment falling within that subsection” there shall be substituted the words “they apply to a repayment falling within subsection (1)”,
  - (d) the following subsection shall be inserted after that subsection—
    - “(2A) Subsection (1) above shall apply to a repayment made in consequence of a claim under section 228 of the Income Tax Act 1952 (relief in respect of income accumulated under trusts) as if the repayment were of income tax paid by the claimant for the year of assessment in which the contingency mentioned in that section happened.”,
  - (e) in subsection (3) the following paragraph shall be inserted after paragraph (a)—
    - “(aa) if the repayment is of the special charge, the relevant time, as regards so much of the charge as was paid before the end of the year 1969-70, is the end of that year, and, as regards so much of the charge as was paid in any later year of assessment, is the end of the year of assessment in which it was paid;”, and
  - (f) in subsection (6) the words “Without prejudice to subsection (1A) above,” shall be inserted at the beginning.
- 8 In section 825—
- (a) the following subsection shall be inserted after subsection (2)—
    - “(2A) In relation to any complete tax month beginning before 6th April 1974 which is contained in the last-mentioned period, subsection (2) above shall have effect as if the rate of interest specified in it were 6 per cent. per annum (instead of the rate so specified or any other rate in force by virtue of subsection (5) below or section 48(6) of the Finance (No. 2) Act 1975).”, and
  - (b) in subsection (5) the words “Without prejudice to subsection (2A) above,” shall be inserted at the beginning.
- 9 In paragraph 2 of Schedule 10 after sub-paragraph (c) there shall be inserted the word “or”.
- 10 In paragraph 17(2)(a) of Schedule 15 after the words “but the old policy was” there shall be inserted the word “not”.
- 11 In paragraph 18(2) of that Schedule for “1 to 9” there shall be substituted “1, 2, 3(5) to (11), 4 to 9”.
- 12 In paragraph 4(3)(b) of Schedule 27 for “416” there shall be substituted “75”.
- 13 In paragraph 8 of Schedule 29 for the words “added after paragraph (f)” there shall be substituted the words “substituted for paragraph (g)”.
- 14 In the Table in paragraph 32 of that Schedule the amendments of —
- (a) section 55(1)(g) of the Taxes Management Act 1970,
  - (b) section 108(9)(b) of the Finance Act 1980, and
  - (c) section 80(5)(b) of the Finance Act 1985,
- shall be omitted.

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*Status: This is the original version (as it was originally enacted).*

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- 15 The repeals made in section 47 of the Finance (No. 2) Act 1975 shall be treated as never having had effect.

## PART II

### AMENDMENTS OF OTHER ENACTMENTS

#### *The Capital Gains Tax Act 1979 (c. 14)*

- 16 In section 34(4)(a) of the Capital Gains Tax Act 1979 for the words “section 79(1) of the Taxes Act” there shall be substituted the words “section 33(1) of the Taxes Act 1988”.
- 17 In section 149B(1)(c) of that Act for “614(4)” there shall be substituted “614(2)”.
- 18 In section 155(2) of that Act for “282(1) and (2)” there shall be substituted “282”.

#### *The Finance Act 1980 (c. 48)*

- 19 In section 101 of the Finance Act 1980 for the words “60 above” there shall be substituted the words “468(5) of the Taxes Act 1988”.
- 20 In section 109(8)(b) of that Act for the words “Part II of that Act” there shall be substituted the words “Chapter V of Part XII of the Taxes Act 1988”.

#### *The Finance Act 1981 (c. 35)*

- 21 In section 110 of the Finance Act 1981 for the words “21(1) of the Finance Act 1970” there shall be substituted the words “592(1) of the Taxes Act”.

#### *The Finance Act 1984 (c. 43)*

- 22 In section 80(5)(b) of the Finance Act 1984 for the words “13 of the Oil Taxation Act 1975” there shall be substituted the words “492 of the Taxes Act 1988”.

#### *The Finance Act 1986 (c. 41)*

- 23 In section 94(5) of the Finance Act 1986 for the words “535 of the Taxes Act” there shall be substituted the words “841 of the Taxes Act 1988”.

#### *The Finance Act 1987 (c. 16)*

- 24 The repeals made by the Finance Act 1987 in section 47 of the Finance (No. 2) Act 1975 shall be treated as never having had effect.

#### *Commencement*

- 25 The amendments made by paragraphs 16 to 23 of this Schedule shall be treated for the purposes of their commencement as if they had been made by the Taxes Act 1988.