

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: The Taxes Act 1988. (See end of Document for details)

SCHEDULES

SCHEDULE 6

TAXATION OF DISTRIBUTIONS: SUPPLEMENTAL PROVISIONS

The Taxes Act 1988

- 1 In each of sections 167(2A), ^{F1} . . . , ^{F2} . . . and 819(2) of the Taxes Act 1988 (definitions of excess liability), and in the definition of “excess liability” in paragraph 19(1) of Schedule 7 to that Act, for “were charged at the basic rate” there shall be substituted “ by virtue of section 1(2)(aa) were charged at the basic rate, or (so far as applicable in accordance with section 207A) the lower rate, ”.

Textual Amendments

- F1** Words in Sch. 6 para. 1 repealed (3.5.1994 with effect in accordance with s. 81(6) of the amending Act) by 1994 c. 9, s. 258, **Sch. 26 Pt. V(2)** Note
- F2** Words in Sch. 6 para. 1 repealed (1.5.1995 with effect for the year 1995-96 and subsequent years of assessment) by 1995 c. 4, s. 162, **Sch. 29 Pt. VIII(8)**

^{F3}2

Textual Amendments

- F3** Sch. 6 para. 2 repealed (with effect in accordance with s. 883(1) of the amending Act) by **Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 3 (with Sch. 2)**

^{F4}3

Textual Amendments

- F4** Sch. 6 para. 3 repealed (31.7.1997 with effect in relation to distributions made on or after 6.4.1999) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(9)** Note 3

^{F5}4

Textual Amendments

- F5** Sch. 6 para. 4 repealed (3.5.1994 with effect in accordance with s. 111 and **Sch. 14** of the amending Act) by 1994 c. 9, s. 258, **Sch. 26 Pt. V(13)** Note

^{F6}5

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Textual Amendments

F6 Sch. 6 para. 5 repealed (3.5.1994 with effect in accordance with s. 111 and [Sch. 14](#) of the amending Act) by 1994 c. 9, s. 258, [Sch. 26 Pt. V\(13\)](#) Note

^{F7}6

Textual Amendments

F7 Sch. 6 para. 6 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

^{F8}7

Textual Amendments

F8 Sch. 6 para. 7 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

^{F9}8

Textual Amendments

F9 [Sch. 6 para. 8](#) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F10}9

Textual Amendments

F10 [Sch. 6 para. 9](#) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F11F12}10

Textual Amendments

F11 Sch. 6 para. 10 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 10 Pt. 13](#) (with [Sch. 9](#) paras. 1-9, 22)
F12 Sch. 6 para. 10 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1

^{F13}11

Textual Amendments

F13 [Sch. 6 para. 11](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#) Pts. 1, 2)

^{F14}12

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Textual Amendments

F14 Sch. 6 para. 12 repealed (31.7.1998 with effect in accordance with Sch. 3 of the amending Act) by 1998 c. 36, s. 165, Sch. 27 Pt. III(2) Note

^{F15}13

Textual Amendments

F15 Sch. 6 para. 13 repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 3 Pt. 1 (with Sch. 2)

^{F16}14

Textual Amendments

F16 Sch. 6 para. 14 repealed (29.4.1996 and coming into force in accordance with s. 73 and Sch. 6 of the amending Act) by 1996 c. 8, s. 205, Sch. 41 Pt. V(1)

^{F17}15

Textual Amendments

F17 Sch. 6 para. 15 repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 3 Pt. 1 (with Sch. 2)

^{F18}16

Textual Amendments

F18 Sch. 6 para. 16 repealed (31.7.1998 with effect in accordance with Sch. 3 of the amending Act) by 1998 c. 36, s. 165, Sch. 27 Pt. III(2) Note

^{F19}17

Textual Amendments

F19 Sch. 6 para. 17 repealed (29.4.1996 with effect as mentioned in Note to Sch. 41 Pt. V(2) of amending Act) by 1996 c. 8, s. 205, Sch. 41 Pt. V(2) Note

^{F20}18

Textual Amendments

F20 Sch. 6 para. 18 repealed (29.4.1996 with effect in accordance with the provisions of Chapter II of Pt. IV of the amending Act) by 1996 c. 8, s. 205, Sch. 41 Pt. V(3)

^{F21}19

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: The Taxes Act 1988. (See end of Document for details)*

Textual Amendments

- F21** Sch. 6 para. 19 repealed (19.3.1997 with effect in relation to, and to transfers under, any arrangement made on or after such day as may be appointed by order under [Sch. 10 para. 7\(1\)](#) of the amending Act) by 1997 c. 16, ss. 76, 113, [Sch. 10 Pt. I para. 7\(1\)](#), [Sch. 18 Pt. VI\(10\)](#) Note 1

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