

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, SCHEDULE 6. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

Section 79.

#### TAXATION OF DISTRIBUTIONS: SUPPLEMENTAL PROVISIONS

##### *The Taxes Act 1988*

- 1 In each of sections 167(2A), <sup>F1</sup> . . . , <sup>F2</sup> . . . 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- F1** Words in Sch. 6 para. 1 repealed (3.5.1994 with effect in accordance with s. 81(6) of the amending Act) by 1994 c. 9, s. 258, **Sch. 26 Pt.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- F2** Words in Sch. 6 para. 1 repealed (1.5.1995 with effect for the year 1995-96 and subsequent years of assessment) by 1995 c. 4, s. 162, **Sch. 29 Pt.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)**

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- F3** Sch. 6 para. 2 repealed (with effect in accordance with s. 883(1) of the amending Act) by **Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 3 (with Sch. 2)**

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- F4** Sch. 6 para. 3 repealed (31.7.1997 with effect in relation to distributions made on or after 6.4.1999) by 1997 c. 58, s. 52, **Sch. 8 Pt.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

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- F5** Sch. 6 para. 4 repealed (3.5.1994 with effect in accordance with s. 111 and **Sch. 14** of the amending Act) by 1994 c. 9, s. 258, **Sch. 26 Pt.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

<sup>F6</sup>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**F6** Sch. 6 para. 5 repealed (3.5.1994 with effect in accordance with s. 111 and [Sch. 14](#) of the amending Act) by 1994 c. 9, s. 258, [Sch. 26 Pt.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

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**F7** Sch. 6 para. 6 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005](#) (c. 5), s. 883(1), [Sch. 3](#) (with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

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**F8** Sch. 6 para. 7 repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005](#) (c. 5), s. 883(1), [Sch. 3](#) (with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

<sup>F9</sup>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](#))

<sup>F10</sup>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](#))

<sup>F11F12</sup>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

<sup>F13</sup>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)

<sup>F14</sup>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

<sup>F15</sup>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)

<sup>F16</sup>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)

<sup>F17</sup>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)

<sup>F18</sup>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

<sup>F19</sup>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

<sup>F20</sup>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)

<sup>F21</sup>19 .....

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**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

*The Finance Act 1989 (c. 26)*

20 In each of sections 68(2)(c) and 71(4)(c) of the Finance Act 1989 <sup>F22</sup>. . . (which contain references to a rate equal to the sum of the basic rate and the additional rate), for the words from “a rate” to “additional rate” there shall be substituted “the rate applicable to trusts”.

**Textual Amendments**

**F22** Words in Sch. 6 para. 20 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\(3\)](#)

*The Finance Act 1990 (c. 29)*

<sup>F23</sup>21 .....

**Textual Amendments**

**F23** Sch. 6 para. 21 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\(3\)](#)

*The Taxation of Chargeable Gains Act 1992 (c. 12)*

<sup>F24</sup>22 .....

**Textual Amendments**

**F24** Sch. 6 para. 22 repealed (27.7.1999 with effect for the year 1999-00 and subsequent years of assessment) by [1999 c. 16, s. 139](#), [Sch. 20 Pt. III\(1\)](#) Note

<sup>F25</sup>23 .....

**Textual Amendments**

**F25** Sch. 6 para. 23 repealed (31.7.1998 with application for the year 1998-99 and subsequent years of assessment) by [1998 c. 36, ss. 120\(2\), 165](#), [Sch. 27 Pt. III\(29\)](#) Note

<sup>F26</sup>24 .....

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**Textual Amendments**

- F26** Sch. 6 para. 24 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)**, note

*Commencement*

- 25 (1) This Schedule, except the provisions to which sub-paragraphs (2) to (5) below apply, shall have effect for the year 1993-94 and subsequent years of assessment.

<sup>F27</sup>(2) .....

<sup>F28</sup>(3) .....

<sup>F28</sup>(4) .....

<sup>F29</sup>(5) .....

**Textual Amendments**

- F27** Sch. 6 para. 25(2) 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
- F28** Sch. 6 para. 25(3)(4) 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
- F29** Sch. 6 para. 25(5) repealed (29.4.1996 with effect in accordance with the Note to **Sch. 41 Pt. V(2)** of the amending Act) by 1996 c. 8, s. 205, **Sch. 41 Pt. V(2)** Note

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