

Changes to legislation: Finance Act 1994, SCHEDULE 17 is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 17

Section 146.

MINOR CORRECTIONS

F11

Textual Amendments

F1 Sch. 17 para. 1 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1

- 2 (1) Subsection (1) of section 271 of that Act shall have effect, and be deemed always to have had effect, as if—
- (a) the words “or contract”, wherever they occur, were omitted;
 - (b) in paragraph (b), the words “or the contract was made after that date” were omitted; and
 - (c) in paragraph (c), the words “or, as the case may be, the body with which the contract was made” were omitted.

- (2) Subsection (2) of that section shall have effect, and be deemed always to have had effect, as if paragraph (b) and the word “or” immediately preceding it were omitted.

F23

Textual Amendments

F2 Sch. 17 para. 3 repealed (27.7.1999 with effect in accordance with Note 4 to the repealing Schedule) by 1999 c. 16, s. 139, Sch. 20 Pt. III(7)

F34

Textual Amendments

F3 Sch. 17 para. 4 repealed (1.5.1995 with effect in accordance with Sch. 8 para. 57 of the repealing Act) by 1995 c. 4, s. 162, Sch. 29 Pt. VIII(5), Note 2 (with Sch. 8 paras. 55(2), 57(1))

F45

Textual Amendments

F4 Sch. 17 para. 5 repealed (22.7.2004) (with effect in accordance with s. 77 of the amending Act) by Finance Act 2004 (c. 12), Sch. 42 Pt. 2(7)

F56

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Textual Amendments
F5 Sch. 17 para. 6 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F67

Textual Amendments
F6 [Sch. 17 para. 7](#) repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

8 Sections ^{F7}... 843(2) of that Act (in their application as amended by the ^{M1}Taxation of Chargeable Gains Act 1992) shall have effect, and be deemed always to have had effect, as if, in each case, for “the 1990 Act” there were substituted “the 1992 Act”.

Textual Amendments
F7 Words in [Sch. 17 para. 8](#) repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Marginal Citations
M1 [1992 c. 12](#).

9 Paragraph 8(b) of Schedule 11 to that Act (in its application as amended by the ^{M2}Capital Allowances Act 1990) shall have effect, and be deemed always to have had effect, as if the words “Chapter II of Part I of the 1968 Act or” were omitted.

Marginal Citations
M2 [1990 c. 1](#).

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

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

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)