

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, SCHEDULE 3. (See end of Document for details)

## S C H E D U L E S

### SCHEDULE 3

Section 31.

#### ADVANCE CORPORATION TAX

##### *Section 1 of the Provisional Collection of Taxes Act 1968*

F1 1 .....

##### **Textual Amendments**

F1 Sch. 3 para. 1 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  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

##### *Section 10 of the Taxes Management Act 1970*

F2 2 .....

##### **Textual Amendments**

F2 Sch. 3 para. 2 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  
Group 1

##### *Section 87 of the Taxes Management Act 1970*

F3 3 .....

##### **Textual Amendments**

F3 Sch. 3 para. 3 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  
Group 1

##### *Section 87A of the Taxes Management Act 1970*

F4 4 .....

##### **Textual Amendments**

F4 Sch. 3 para. 4 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  
Group 1

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*Section 94 of the Taxes Management Act 1970*

F5 ..... .

**Textual Amendments**

**F5** Sch. 3 para. 5 repealed (with effect as mentioned in s. 117, Sch. 27 Pt. III(28), Note) by **1998 c. 36, s. 165, Sch. 27 Pt. III(28)**

*Section 109 of the Taxes Management Act 1970*

- 6 (1) Section 109 of the <sup>M1</sup>Taxes Management Act 1970 (corporation tax on close company in connection with loans to participators etc) shall be amended as follows.
- (2) In subsection (3A) (interest under section 87A on so much of tax under section 419 of Taxes Act 1988 as is referable to amount of loan or advance repaid shall not be payable in respect of any period after repayment made)—
- (a) after "If" there shall be inserted "(a)";
  - (b) after "principal Act," there shall be inserted "or"
  - (b) there is such a release or writing off of the whole or any part of the debt in respect of a loan or advance as is referred to in that subsection,";
  - (c) after "amount repaid" there shall be inserted ", released or written off"; and
  - (d) after "the repayment was made" there shall be inserted " or the release or writing off occurred".
- (3) This paragraph has effect in relation to the release or writing off of the whole or part of a debt on or after 6th April 1999.

**Marginal Citations**

**M1** 1970 c. 9.

*Section 13 of the Taxes Act 1988*

F67 ..... .

**Textual Amendments**

**F6** Sch. 3 para. 7 repealed (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**)

*Section 14 of the Taxes Act 1988*

F78 ..... .

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, SCHEDULE 3. (See end of Document for details)

**Textual Amendments**

- F7 Sch. 3 para. 8 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 75 of the Taxes Act 1988*

F8<sup>9</sup> .....

**Textual Amendments**

- F8 Sch. 3 para. 9 repealed (with effect in accordance with s. 42 of the amending Act) by [Finance Act 2004 \(c. 12\), Sch. 42 Pt. 2\(3\)](#)

*Section 116 of the Taxes Act 1988*

F9<sup>10</sup> .....

**Textual Amendments**

- F9 Sch. 3 para. 10 repealed (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)

*Section 238 of the Taxes Act 1988*

F10<sup>11</sup> .....

**Textual Amendments**

- F10 Sch. 3 para. 11 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 239 of the Taxes Act 1988*

F11<sup>12</sup> .....

**Textual Amendments**

- F11 Sch. 3 para. 12 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 240 of the Taxes Act 1988*

F12<sup>13</sup> .....

**Changes to legislation:** There are currently no known outstanding effects  
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#### Textual Amendments

- F12 Sch. 3 para. 13 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

#### *Section 241 of the Taxes Act 1988*

F13 14 .....

#### Textual Amendments

- F13 Sch. 3 para. 14 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

#### *Section 245 of the Taxes Act 1988*

F14 15 .....

#### Textual Amendments

- F14 Sch. 3 para. 15 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

#### *Section 245A of the Taxes Act 1988*

F15 16 .....

#### Textual Amendments

- F15 Sch. 3 para. 16 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

#### *Section 245B of the Taxes Act 1988*

F16 17 .....

#### Textual Amendments

- F16 Sch. 3 para. 17 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

#### *Section 246 of the Taxes Act 1988*

F17 18 .....

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, SCHEDULE 3. (See end of Document for details)

**Textual Amendments**

- F17 Sch. 3 para. 18 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 247 of the Taxes Act 1988*

F18 19 .....

**Textual Amendments**

- F18 Sch. 3 para. 19 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 248 of the Taxes Act 1988*

F19 20 .....

**Textual Amendments**

- F19 Sch. 3 para. 20 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 252 of the Taxes Act 1988*

F20 21 .....

**Textual Amendments**

- F20 Sch. 3 para. 21 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 253 of the Taxes Act 1988*

F21 22 .....

**Textual Amendments**

- F21 Sch. 3 para. 22 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 255 of the Taxes Act 1988*

F22 23 .....

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#### **Textual Amendments**

- F22 Sch. 3 para. 23 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
 Group 1

*Section 419 of the Taxes Act 1988*

F<sup>23</sup>24 .....

#### **Textual Amendments**

- F23 Sch. 3 para. 24 repealed (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)

*Section 434 of the Taxes Act 1988*

F<sup>24</sup>25 .....

#### **Textual Amendments**

- F24 Sch. 3 para. 25 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
 Group 1

*Section 434C of the Taxes Act 1988*

F<sup>25</sup>26 .....

#### **Textual Amendments**

- F25 Sch. 3 para. 26 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
 Group 1

*Section 468Q of the Taxes Act 1988*

F<sup>26</sup>27 .....

#### **Textual Amendments**

- F26 Sch. 3 para. 27 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
 Group 1

*Section 490 of the Taxes Act 1988*

F<sup>27</sup>28 .....

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**Textual Amendments**

- F27 Sch. 3 para. 28 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 497 of the Taxes Act 1988*

F28 29 .....

**Textual Amendments**

- F28 Sch. 3 para. 29 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 498 of the Taxes Act 1988*

F29 30 .....

**Textual Amendments**

- F29 Sch. 3 para. 30 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 499 of the Taxes Act 1988*

F30 31 .....

**Textual Amendments**

- F30 Sch. 3 para. 31 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 703 of the Taxes Act 1988*

F31 32 .....

**Textual Amendments**

- F31 Sch. 3 para. 32 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 704 of the Taxes Act 1988*

F32 33 .....

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**Textual Amendments**

- F32 Sch. 3 para. 33 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 705 of the Taxes Act 1988*

F<sup>33</sup>34 .....

**Textual Amendments**

- F33 Sch. 3 para. 34 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 797 of the Taxes Act 1988*

F<sup>34</sup>35 .....

**Textual Amendments**

- F34 Sch. 3 para. 35 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 802 of the Taxes Act 1988*

F<sup>35</sup>36 .....

**Textual Amendments**

- F35 Sch. 3 para. 36 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 813 of the Taxes Act 1988*

F<sup>36</sup>37 .....

**Textual Amendments**

- F36 Sch. 3 para. 37 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 826 of the Taxes Act 1988*

F<sup>37</sup>38 .....

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**Textual Amendments**

- F37 Sch. 3 para. 38 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 832 of the Taxes Act 1988*

F38<sup>39</sup>40 .....

**Textual Amendments**

- F38 Sch. 3 para. 39 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Section 835 of the Taxes Act 1988*

F39<sup>40</sup>41 .....

**Textual Amendments**

- F39 Sch. 3 para. 40 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 3 Pt. 1](#) (with Sch. 2)

*Schedule 13 to the Taxes Act 1988*

F40<sup>41</sup>42 .....

**Textual Amendments**

- F40 Sch. 3 para. 41 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Schedule 13A to the Taxes Act 1988*

F41<sup>42</sup>43 .....

**Textual Amendments**

- F41 Sch. 3 para. 42 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

*Schedule 24 to the Taxes Act 1988*

F42<sup>43</sup>44 .....

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#### Textual Amendments

- F42 Sch. 3 para. 43 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  
Group 1

#### *Schedule 26 to the Taxes Act 1988*

F<sup>43</sup>44 .....

#### Textual Amendments

- F43 Sch. 3 para. 44 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  
Group 1

#### *Paragraph 8 of Schedule 4 to the Finance (No. 2) Act 1997*

F<sup>44</sup>45 .....

#### Textual Amendments

- F44 Sch. 3 para. 45 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  
Group 1

#### *Paragraph 9 of Schedule 4 to the Finance (No. 2) Act 1997*

F<sup>45</sup>46 .....

#### Textual Amendments

- F45 Sch. 3 para. 46 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  
Group 1

#### *Paragraph 18 of Schedule 4 to the Finance (No. 2) Act 1997*

F<sup>46</sup>47 .....

#### Textual Amendments

- F46 Sch. 3 para. 47 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10  
Group 1

#### *Paragraph 23 of Schedule 4 to the Finance (No. 2) Act 1997*

F<sup>47</sup>48 .....

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, SCHEDULE 3. (See end of Document for details)

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**Textual Amendments**

- F47 Sch. 3 para. 48 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#)  
Group 1

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