

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, SCHEDULE 7. (See end of Document for details)

SCHEDULES

SCHEDULE 7

Section 46(3).

REMOVAL OF UNNECESSARY REFERENCES TO GAINS

The following are the provisions of the Taxes Acts in which the amendments specified in section 46(3) are to be made.

- 1 In the Taxes Act 1988: sections ^{F1} ... ^{F2} ... ^{F1} ... ^{F2} ... ^{F1} ... ^{F2} ... ^{F1} ... ^{F3} ... ^{F1} ... ^{F4} ... ^{F1} ... ^{F2} ...
^{F1} ... ^{F2} ... ^{F5} ... ^{F1} ... ^{F2} ... ^{F5} ... ^{F6} ... ^{F5} ... ^{F7} ... ^{F5} ... ^{F2} ... ^{F8} ... ^{F9} ... ^{F6} ... ^{F1} ... ^{F5} ... ^{F10} ... ^{F2} ...
^{F11} ... 568(1), 570(1), ^{F1} ... ^{F2} ... ^{F8} ... ^{F6} ... ^{F12} ... ^{F5} ... ^{F1} ... Schedule 21, paragraph 6(1)
(b) and (3) (twice).

Textual Amendments

- F1** Words in Sch. 7 para. 1 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1,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](#))
- F2** Words in Sch. 7 para. 1 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), **Sch. 3** (with [Sch. 2](#))
- F3** Word in Sch. 7 para. 1 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10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. 12** (with [Sch. 9 paras. 1-9, 22](#))
- F4** Words in Sch. 7 para. 1 repealed (with effect in accordance with s. 42 of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 2(3)**
- F5** Words in Sch. 7 para. 1 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10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](#))
- F6** Words in Sch. 7 para. 1 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F7** Words in Sch. 7 para. 1 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034, **Sch. 3 Pt. 2** (with [Sch. 2](#))
- F8** Words in Sch. 7 para. 1 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F9** Words in Sch. 7 para. 1 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F10** Words in Sch. 7 para. 1 repealed (22.3.2001 with effect as mentioned in s. 579 of the amending Act) by [2001 c. 2](#), ss. 579, 580, **Sch. 4**
- F11** Words in Sch. 7 para. 1 repealed (24.7.2002 with effect as mentioned in Sch. 40 Pt. 3(1) Note of the amending Act) by [2002 c. 23](#), s. 141, **Sch. 40 Pt. 3(1)** Note
- F12** Words in Sch. 7 para. 1 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. 2](#) (with [Sch. 2](#)); (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. 9** (with [Sch. 9 paras. 1-9, 22](#))

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Textual Amendments

F13 Sch. 7 para. 2 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

3 In the ^{M1}Finance Act 1989: sections 67(2)(a) ^{F14} ... ^{F15}

Textual Amendments

F14 Words in Sch. 7 para. 3 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

F15 Words in Sch. 7 para. 3 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)

Marginal Citations

M1 1989 c.26.

^{F16}4

Textual Amendments

F16 Sch. 5 para. 4 repealed (22.3.2001 with effect as mentioned in s. 579 of the amending Act) by [2001 c. 2](#), ss. 579, 580, **Sch. 4**

^{F17}5

Textual Amendments

F17 Sch. 7 para. 5 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)

^{F18}6

Textual Amendments

F18 Sch. 7 para. 6 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)

7 In the ^{M2}Taxation of Chargeable Gains Act 1992: sections 39(1) (in the first place) and (2) (in both places), 41(4) and (5) and 164L(8) (twice).

Marginal Citations

M2 1992 c.12.

^{F19}8

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Textual Amendments

F19 Sch. 7 para. 8 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\)](#), **Sch. 1 Pt. 10** Group 1

9 In the ^{M3}Finance Act 1994: Schedule 24, paragraph 12(2).

Marginal Citations

M3 1994 c.9.

^{F20}10

Textual Amendments

F20 Sch. 7 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. 11** (with Sch. 9 paras. 1-9, 22)

^{F21}11

Textual Amendments

F21 Sch. 7 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)

^{F22}12

Textual Amendments

F22 Sch. 7 para. 12 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. 2** (with Sch. 2)
Sch. 7 para. 12 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. 8** (with Sch. 9 paras. 1-9, 22)
Sch. 7 para. 12 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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