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**Changes to legislation:** Finance Act 1999, Paragraph 18 is up to date with all changes known to be in force on or before 26 January 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

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## SCHEDULES

### SCHEDULE 4

#### WITHDRAWAL OF RELIEF FOR INTEREST ON LOANS TO BUY LAND ETC.

##### *Commencement*

- 18 <sup>F1</sup>(1) . . . . .
- (2) Paragraph 15 above has effect in relation to any claim for (or for part of) the year 2000-01 or any subsequent year of assessment.
- <sup>F2</sup>(3) . . . . .
- (4) Paragraph 17 above has effect for the year 2000-01 and subsequent years of assessment.
- (5) The other provisions of this Schedule have effect in relation to any payment of interest falling within subsection (3) or (4) of section 38 of this Act.

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##### **Textual Amendments**

- F1** Sch. 4 para. 18(1) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1
- F2** Sch. 4 para. 18(3) omitted (with effect in accordance with Sch. 14 para. 18 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 14 para. 17(h)

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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):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.  
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)