



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Deduction of tax

94 Deduction of tax: payments to exempt bodies etc

^{F1}(1)

^{F1}(2)

^{F1}(3)

^{F1}(4)

(5) In section 98 of the Taxes Management Act 1970 (c. 9) (special returns, etc), in subsection (4B)—

(a) in paragraph (a), after “a company” insert “ or local authority ”,

(b) in paragraph (b)—

(i) after “the company” insert “ or authority ”, and

(ii) for “either”, in each place, substitute “ one ”,

(c) in paragraph (c), after “the company” insert “ or authority ”, and

(d) in paragraph (d), for “neither” substitute “ none ”.

(6) In that section, for subsection (4C) substitute—

“(4C) In subsection (4B) above—

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2002, Section 94. (See end of Document for details)*

“company” includes a partnership of which any member is a company; and

“local authority” includes a partnership of which any member is a local authority.”.

(7) The amendments made by this section apply for the purposes of payments made on or after 1st October 2002.

Textual Amendments

F1 S. 94(1)-(4) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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There are currently no known outstanding effects for the Finance Act 2002, Section 94.