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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, SCHEDULE 26. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 26 **U.K.**

Section 178

#### REPEALS

#### PART 1 **U.K.**

#### EXCISE DUTIES

#### (1) PROVISIONS OF ALDA 1979 OF NO PRACTICAL UTILITY ETC

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Alcoholic Liquor Duties Act 1979 (c. 4)	Section 12(4). Section 14. Section 15(4). Section 18(5). Section 21. Section 24. Section 26. Section 32. Section 35. Section 55A. Section 67. Section 69. Section 71. Section 74. Section 82.
Finance Act 1981 (c. 35)	In Schedule 8, paragraphs 13, 17 and 21.
Finance Act 1985 (c. 54)	In Schedule 3, paragraph 2.
Finance Act 1986 (c. 41)	In Schedule 5, paragraph 3(2).
Territorial Sea Act 1987 (c. 49)	In Schedule 1, paragraph 5(2).
Finance Act 1988 (c. 39)	In Schedule 1, paragraphs 6 and 10.
Finance Act 1994 (c. 9)	In Schedule 4, in paragraph 18(1), the words from “(offence” to the end, and paragraphs 23, 25, 28, 36, 42 to 44 and 48. In Schedule 5, paragraph 3(1)(i) and (n).
Finance Act 1995 (c. 4)	In Schedule 2, paragraph 4.
Licensing Act 2003 (c. 17)	In Schedule 6, paragraph 73.

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## (2) AMUSEMENT MACHINE LICENCE DUTY

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Betting and Gaming Duties Act 1981 (c. 63).	Section 22(2)(b). Section 25A. In section 26(2)— (a) the definition of “video machine”, and (b) in the definition of “two-penny machine”, the words from “and “five-penny machine”” to the end. In Schedule 3, paragraph 6. In Schedule 4, paragraphs 2, 3 and 15.

**PART 2 U.K.**

## VALUE ADDED TAX

## GAMING MACHINES

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Betting and Gaming Duties Act 1981 (c. 63)	The word “or” immediately after section 2(2)(b).
Value Added Tax Act 1994 (c. 23)	In section 23(1), the words “to play”.

**PART 3 U.K.**

## INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

(1) ABOLITION OF CORPORATION TAX STARTING  
RATE AND NON-CORPORATE DISTRIBUTION RATE

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income and Corporation Taxes Act 1988 (c. 1)	Sections 13AA and 13AB. In section 13A(1), the words “or 13AA(8)”. Schedule A2.
Finance Act 1998 (c. 36)	In Schedule 18, in paragraph 8(1), in the second step, the words “or 13AA(2)”.
Finance Act 1999 (c. 16)	Section 28.
Finance Act 2004 (c. 36)	Section 28. Schedule 3.

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These repeals have effect in accordance with section 26 of this Act.

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(2) GROUP RELIEF WHERE SURRENDERING COMPANY NOT RESIDENT IN UK

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2000 (c. 17)	In Schedule 27, paragraph 3(a).

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This repeal has effect in accordance with Schedule 1 to this Act.

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(3) RELIEF FOR RESEARCH AND DEVELOPMENT: SUBJECTS OF CLINICAL TRIALS

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2002 (c. 23)	In Schedule 12— (a) in paragraph 4(3), the word “or” at the end of paragraph (b); (b) in paragraph 9(2), the word “or” at the end of paragraph (b); (c) in paragraph 17, the word “and” at the end of paragraph (c). In Schedule 13— (a) in paragraph 3(5), the word “or” at the end of paragraph (b); (b) in paragraph 9(3), the word “or” at the end of paragraph (b).

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These repeals have effect in accordance with section 28 of this Act.

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(4) FILMS

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance (No.2) Act 1992 (c. 48)	Sections 40A to 43.
Finance (No.2) Act 1997 (c. 58)	Section 48.
Finance Act 2002 (c. 23)	Sections 99 to 101.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In the heading to Chapter 9 of Part 2, the words “FILMS AND”. In section 130— (a) in subsections (1)(a), (2), (3) and (4), the words “film or” wherever occurring; (b) in subsection (1), paragraph (b) and the word “and” preceding it; (c) subsection (6). Section 131. In section 132— (a) in subsection (1), paragraph (a) and the word “and” following it; (b) subsections (2) and (3).

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<sup>1</sup> These repeals come into force in accordance with the provisions of sections 46 and 47 of this Act.

<sup>2</sup> In consequence of the repeals in ITTOIA 2005—  
(a) the heading before section 135 of that Act becomes “*Rules for allocating expenditure*”; and  
(b) the heading to that section becomes “**Allocation of production or acquisition expenditure to relevant periods**”.

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	Section 134(4). In section 135— (a) in subsection (1)(a), the words “films or”; (b) subsection (1)(d); (c) subsection (6)(b) to (d); (d) subsection (7). Sections 136 to 144.
Finance Act 2005 (c. 7)	Sections 58 to 71. Schedule 3.
<hr/> <p>1 These repeals come into force in accordance with the provisions of sections 46 and 47 of this Act. 2 In consequence of the repeals in ITTOIA 2005— (a) the heading before section 135 of that Act becomes “<i>Rules for allocating expenditure</i>”; and (b) the heading to that section becomes “<b>Allocation of production or acquisition expenditure to relevant periods</b>”.</p> <hr/>	

(5) NON-CHARITABLE EXPENDITURE

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income and Corporation Taxes Act 1988 (c. 1)	In section 506(2), the words “and subsection (1) above”. Section 506(6). Part III of Schedule 20.

(6) MOBILE TELEPHONES

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	In section 266(2)(b), the word “or”. In section 267(2)(e), the word “and” at the end.
Communications Act 2003 (c. 21)	In Schedule 17, paragraph 175(2).

These repeals have effect in accordance with section 60(4) and (5) of this Act.

(7) COMPUTER EQUIPMENT

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	Section 320.
Communications Act 2003 (c. 21)	In Schedule 17, paragraph 175(3).
Finance Act 2004 (c. 12)	Section 79.

These repeals have effect in accordance with section 61(2) and (3) of this Act.

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(8) EXEMPTION FOR EMPLOYEES' EYE TESTS AND SPECIAL GLASSES

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	In section 266(3), the word “or” at the end of paragraph (d).

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This repeal has effect for the year 2006-07 and subsequent years of assessment.

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(9) CAPITAL LOSSES

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Taxation of Chargeable Gains Act 1992 (c. 12)	In section 104(2)(b), the word “, 106”. In section 105(2)(c), the word “106”. Section 106. In section 108(8), the words “shall have effect subject to section 106 but”. Section 177B and the italic cross-heading before it. Schedule 7AA.
Finance Act 1998 (c. 36)	Section 137(1), (2) and (5). Schedule 24.
Finance Act 2000 (c. 17)	In Schedule 29, paragraphs 8 and 18.
Finance Act 2003 (c. 14)	In Schedule 27, in paragraph 2(3), the words “106(10),”.

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- 1 The repeals of—  
(a) section 177B of, and Schedule 7AA to, TCGA 1992,  
(b) section 137(1), (2) and (5) of, and Schedule 24, to FA 1998, and  
(c) paragraph 8 of Schedule 29 to FA 2000,  
have effect in accordance with section 70(6) to (11) of this Act.  
2 The other repeals have effect in accordance with section 72 of this Act.
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(10) POLICIES OF INSURANCE AND NON-DEFERRED ANNUITIES

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Taxation of Chargeable Gains Act 1992 (c. 12)	Section 237(b).

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This repeal has effect in accordance with section 73 of this Act.

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(11) EXCEPTION TO “BED AND BREAKFASTING” RULES ETC

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Taxation of Chargeable Gains Act 1992 (c. 12)	Section 10A(9A). Section 83A(5).

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These repeals have effect in accordance with section 74(6) of this Act.

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## (12) AVOIDANCE INVOLVING FINANCIAL ARRANGEMENTS

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income and Corporation Taxes Act 1988 (c. 1)	Sections 43A to 43G. Section 730(3).
Finance Act 1996 (c. 8)	In section 81(2), the word “or” immediately before paragraph (b). In section 103(1), in the definition of “fair value”, in paragraphs (a) and (b), the words “in respect of amounts which at that time are not yet due and payable”.
Finance Act 2000 (c. 17)	Section 110.
Capital Allowances Act 2001 (c. 2)	In Schedule 2, paragraphs 11 and 12.
Finance Act 2002 (c. 23)	In section 103(4)(a), the words “43A(1),”. In Schedule 26, in paragraph 54(1), in the definition of “fair value”, in paragraphs (a) and (b), the words “in respect of amounts which at that time are not yet due and payable”.
Income Tax (Trading and Other Income) Act 2005 (c. 5)	In Schedule 1, paragraphs 26 to 30.
Finance (No.2) Act 2005 (c. 22)	In Schedule 7, paragraphs 1, 2(6), 17(3) and 23(2).

These repeals have effect in accordance with Schedule 6 to this Act.

## (13) LEASING OF PLANT OR MACHINERY

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2002 (c. 23)	Section 62.
Finance Act 2003 (c. 14)	In Schedule 30, paragraph 4(2).

These repeals have effect in relation to expenditure incurred on or after 1st April 2006.

## (14) INSURANCE COMPANIES

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income and Corporation Taxes Act 1988 (c. 1)	Section 431A(5). In section 432B(4)(b), the words “and ending before 1st October 2006”.
Finance Act 1989 (c. 26)	In section 83ZA— (a) in subsection (7), the words “the aggregate of”, paragraph (b) and the word “and” before that paragraph, (b) subsections (10) and (12), and (c) in subsection (15), the word “(12)”.

The repeals in section 83ZA of FA 1989 have effect in accordance with Schedule 11 to this Act.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, SCHEDULE 26. (See end of Document for details)*

(15) SETTLEMENTS

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Income and Corporation Taxes Act 1988 (c. 1)	Section 220(2). In section 360A(2)(b)— (a) the words “trustee or”, and (b) the words from “(“settlement”” to the end. In section 360A(2)(c), the words “trustee or”. In section 360A(8), the words “trustee or”. In section 417(3)(b)— (a) the words “trustee or”, and (b) the words from “(“settlement”” to the end. In section 417(3)(c)(i), the words “trustee or”. In section 686(2)(b), the word “either”. Section 720(8)(a). Section 764. At the end of section 839(3)(b), the word “and”.
Finance Act 1989 (c. 26)	At the end of section 68(2)(bb), the word “and”. Section 68(2)(c). At the end of section 71(4)(bb), the word “and”. Section 71(4)(c). Section 110.
Finance Act 1990 (c. 29)	At the end of section 25(9)(b)(iii), the word “or”.
Taxation of Chargeable Gains Act 1992 (c. 12)	In section 63(1), the words “an heir of entail in possession of any property in Scotland subject to an entail, whether sui juris or not, or of”. In section 63(2)— (a) the words “For the purposes of this Act,” (b) the words “heir or” before “liferenter”, and (c) the words “the heir of entail next entitled to the entailed property under the entail or, as the case may be,”. In section 77(6), the word “or” at the end of paragraph (a). In section 83A(3), the word “or” at the end of paragraph (a). Section 83A(3)(b). In section 97(7), the words “the preceding provisions of”.

These repeals shall come into force in accordance with the provisions of Schedules 12 and 13 to this Act.

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	In section 98(2), the word “and” at the end of paragraph (a).
	Section 98(2)(b).
	In section 169(3)(a), the words from “, although” to the end of the paragraph.
	In section 217(3), the word “and” at the end of paragraph (a).
	Section 217(3)(b).
	In section 283(4), the words “as such (within the meaning of section 701(4) of that Act)”.
	In section 286(3), the word “and” at the end of paragraph (b).
	In section 286(3), the words following paragraph (c).
	Paragraph 17(6) of Schedule A1.
	In paragraph 2(7) of Schedule 1, the words from “settlor” to “intestate and”.
	In paragraph 2(7)(a) of Schedule 1, the words “treated under section 69(1) as”.
	In paragraph 7(5) of Schedule 4A, the word “or” at the end of paragraph (a).
Income Tax (Trading and Other Income) Act 2005 (c. 5)	Section 457(4). Section 568(5).
Finance Act 2005 (c. 7)	Section 42(5)(b).

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These repeals shall come into force in accordance with the provisions of Schedules 12 and 13 to this Act.

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#### (16) VENTURE CAPITAL SCHEMES

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 1998 (c. 36)	Section 73(5). In section 73(6), the words from “; and subsection (5)” to the end. In Schedule 13, paragraph 2.
Finance Act 2000 (c. 17)	In Schedule 18, paragraph 1(4).
Finance Act 2004 (c. 12)	In Schedule 18, paragraph 4.

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1 The repeals in section 73 of FA 1998 have effect in accordance with paragraph 2(2) to (4) of Schedule 14 to this Act.  
2 The repeal of paragraph 2 of Schedule 13 to FA 1998 has effect in accordance with paragraph 5(2) of Schedule 14 to this Act.  
3 The repeal of paragraph 1(4) of Schedule 18 to FA 2000 has effect in accordance with paragraph 7(5) of Schedule 14 to this Act.  
4 The repeal of paragraph 4 of Schedule 18 to FA 2004 has effect in accordance with paragraph 6(2) of Schedule 14 to this Act.

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#### (17) ALTERNATIVE FINANCE ARRANGEMENTS

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2005 (c. 7)	Section 47(5).

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### (18) NUCLEAR DECOMMISSIONING

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Energy Act 2004 (c. 20)	In section 30(1)(c), the words “on the coming into force of the direction mentioned in paragraph (a),”.

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This repeal has effect in relation to accounting periods of the Nuclear Decommissioning Authority ending on or after 22nd March 2006.

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### (19) SECURITISATION COMPANIES

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2005 (c. 7)	In section 83(3), the word “and” at the end of paragraph (c). In section 84— (a) subsection (3)(d)(ii) and the word “and” following it; (b) subsection (5)(a).

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These repeals have effect in accordance with section 101(6) and (7) of this Act.

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## PART 4 U.K.

### REAL ESTATE INVESTMENT TRUSTS

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<i>Short title and chapter</i>	<i>Repeal</i>
Income and Corporation Taxes Act 1988 (c. 1).	Sections 508A, 508B and 842(1AA).
Finance Act 1996 (c. 8).	Schedule 30.

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## PART 5 U.K.

### OIL

#### (1) NEW BASIS FOR DETERMINING THE MARKET VALUE OF OIL

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Oil Taxation Act 1975 (c. 22)	In section 5A(5C), paragraph (a) and the word “and” at the end of paragraph (b). In Schedule 3, paragraph 2(3) and, in paragraph 2A,— (a) in sub-paragraph (1), the words “, or in accordance with those sub-paragraphs as modified by sub-

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<sup>1</sup> The repeal in Schedule 8 to F(No.2)A 1987 has effect for chargeable periods beginning on or after 1st July 2006.

<sup>2</sup> The other repeals have effect in accordance with section 146 of this Act.

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	paragraph (3) of that paragraph,”;(b) in sub-paragraph (3), the words “(with sub-paragraphs (2)(f) of paragraph 2 applying accordingly)”.
Finance Act 1983 (c. 28)	Section 38.
Finance Act 1987 (c. 16)	Section 62(2)(c). In Schedule 11— (a) paragraph 1(3) to (7); (b) paragraphs 3 to 5.
Finance (No. 2) Act 1987 (c. 51)	In section 101— (a) in subsection (5) the words “, subject to subsection (6) below”; and (b) subsection (6). In Schedule 8, paragraph 5.
Finance (No. 2) Act 1992 (c. 48)	In Schedule 15, paragraph 4(1).
Finance Act 1994 (c. 9)	Section 235(1)(d) and (2).

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<sup>1</sup> The repeal in Schedule 8 to F(No.2)A 1987 has effect for chargeable periods beginning on or after 1st July 2006.

<sup>2</sup> The other repeals have effect in accordance with section 146 of this Act.

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## (2) NOMINATION SCHEME

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 1987 (c. 16)	In section 61(1) the words “, supplies and appropriations”. Section 61(6) and (7). In section 61(9) the words “subsection (7) or”. In paragraph 1(1) of Schedule 10 the words “, “proposed supply” and “proposed appropriation””. Paragraph 1(2) of Schedule 10. Paragraph 2(1)(b), (c) and (d) of Schedule 10. The words following paragraph 2(1)(d) of Schedule 10. Paragraph 3 of Schedule 10. Paragraph 4(2), (2A) and (4) of Schedule 10. In paragraph 5(1)(b) of Schedule 10, the words “in the case of a proposed sale”. In paragraph 5(1)(c) and (d) of Schedule 10, the words “or relevantly appropriated”. In paragraph 6 of Schedule 10— (a) in sub-paragraph (1), the words “Subject to sub-paragraph (3) below,” and (b) sub-paragraphs (2) and (3). Paragraphs 8 to 11 of Schedule 10.

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These repeals shall come into force in accordance with the provisions of sections 149 and 150 of this Act.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, SCHEDULE 26. (See end of Document for details)*

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In paragraph 12(1) of Schedule 10, the words “, supply or appropriation”.

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These repeals shall come into force in accordance with the provisions of sections 149 and 150 of this Act.

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## **PART 6** **U.K.**

### INHERITANCE TAX

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Inheritance Tax Act 1984 (c. 51)	In section 3A(1), the words after paragraph (c). In section 54A(2), in paragraph (c), the words “, other than property to which section 71 below applies” and, in paragraph (d)(i), the words “or to which section 71 below applies”. In section 71(1)(a), the words “or to an interest in possession in it”.

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1 The repeals in sections 3A(1) and 54A(2) of IHTA 1984 shall be deemed to have come into force on 22nd March 2006, but the repeal in section 54A(2) of IHTA 1984 is to be read with paragraph 16(4) of Schedule 20 to this Act.  
2 The repeal in section 71(1)(a) of IHTA 1984 comes into force in accordance with paragraph 3(2) of Schedule 20 to this Act.

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## **PART 7** **U.K.**

### STAMP TAXES

#### (1) STAMP DUTY AND STAMP DUTY LAND TAX: THRESHOLDS

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2005 (c. 7)	Section 95.

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This repeal has effect in accordance with section 162 of this Act.

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#### (2) STAMP DUTY LAND TAX: PARTNERSHIPS

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2003 (c. 14)	In Schedule 15— (a) in paragraph 10(6), the words “(instead of sub-paragraphs (2) to (5))”; (b) in paragraph 18(6), the words “(instead of sub-paragraphs (2) to (5))”.

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These repeals have effect in relation to any transfer of which the effective date (within the meaning of Part 4 of FA 2003) is on or after the day on which this Act is passed.

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(3) STAMP DUTY LAND TAX: UNIT TRUST SCHEMES

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2003 (c. 14)	Section 64A. In section 101(7), the words from “section 53” to “companies), or”.
Finance Act 2004 (c. 12)	In Schedule 39, paragraph 18.
These repeals have effect in accordance with section 166 of this Act.	

(4) STAMP DUTY LAND TAX: ALTERNATIVE FINANCE

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2003 (c. 14).	Section 71A(6). Section 72(6).

(5) STAMP DUTY: RELIEFS FOR CERTAIN COMPANY ACQUISITIONS

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 1986 (c. 41)	In section 75(4), the words “that the registered office of the acquiring company is in the United Kingdom and”. In section 76(3), the words “that the registered office of the acquiring company is in the United Kingdom and”. Section 77(3)(a).
These repeals have effect in accordance with section 169 of this Act.	

**PART 8** **U.K.**

MISCELLANEOUS PROVISIONS

(1) CLIMATE CHANGE LEVY: ABOLITION OF HALF-RATE SUPPLIES ETC

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Finance Act 2000 (c. 17)	In Schedule 6— (a) in paragraph 34(2), the words “(or, in the case of electricity, consumed)”; (b) in paragraph 37(1)(c), the words “half-rate supplies or”; (c) in paragraph 38(1)(c), the words “half-rate supplies or”; (d) paragraph 42(1)(b); (e) paragraph 43; (f) in paragraph 62(1), in paragraph (c), the words “half-rate or” and paragraph (d); (g) paragraph 101(2)(a)(iii);
These repeals have effect in accordance with section 172 of this Act.	

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(h) in paragraph 147, the definition of “half-rate supply”.

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These repeals have effect in accordance with section 172 of this Act.

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(2) INTERNATIONAL TAX ARRANGEMENTS

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<i>Short title and chapter</i>	<i>Extent of repeal</i>
Inheritance Tax Act 1984 (c. 51)	Section 158(1A). Section 220A.
Finance Act 1987 (c. 16)	Section 70(2).
Income and Corporation Taxes Act 1988 (c. 1)	Section 788(2). Section 815C. Section 816(2) and (2ZA).
Finance Act 2000 (c. 17)	Sections 146 and 147.
Finance Act 2002 (c. 23)	In section 88(2)— (a) in paragraph (a), the words “and 815C(1)”, (b) in paragraph (b), the words “and 815C”, and (c) paragraphs (d) and (e).
Finance Act 2003 (c. 14)	Section 198.
Commissioners for Revenue and Customs Act 2005 (c. 11)	In Schedule 4, in paragraph 37(b), the words “(2), (2ZA) and”.

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**Changes to legislation:**

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