
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 1989 (c. 26)

278 The Finance Act 1989 is amended as follows.

^{F1}279

Textual Amendments

F1 Sch. 1 para. 279 omitted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 1 para. 35](#)

280 In section 111 (residence of personal representatives)—

(a) omit subsections (1) to (3) and (6) to (8), and

(b) in subsection (5) omit the words “Subject to subsections (6) to (8) below,”.

281 (1) Amend section 151 (assessment of trustees and personal representatives) as follows.

(2) In subsection (2)(a) omit the words from “other” to “2005,”.

(3) Omit subsection (2)(b) and the “and” immediately before it.

(4) Omit subsection (3).

282 In section 182(3) (disclosure of information) at the end of paragraph (d) insert “ or section 704 of the Income Tax Act 2007 ”.

283 (1) Amend Schedule 5 (employee share ownership trusts) as follows.

(2) In paragraph 15 for “section 840 of the Taxes Act 1988” substitute “ section 995 of the Income Tax Act 2007 ”.

(3) In paragraph 16(2)—

(a) in paragraph (b) for “section 840 of that Act” substitute “ section 995 of the Income Tax Act 2007 ”, and

(b) in paragraph (c) for “that Act” substitute “ the Taxes Act 1988 ”.

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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):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)