
Changes to legislation: Finance Act 2008, Paragraph 11 is up to date with all changes known to be in force on or before 24 April 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

SCHEDULES

SCHEDULE 16

NON-RESIDENTS: INVESTMENT MANAGERS

PART 4

COMMENCEMENT

- 11 ^{F1}(1)
- ^{F2}(2)
- (3) The amendments made by paragraph 10 have effect for the tax year 2008-09 and subsequent tax years.
- (4) Subject to sub-paragraphs (1) to (3), the amendments made by this Schedule come into force on the day on which this Act is passed.
- (5) But, despite the coming into force of paragraph 2, 3 or 5—
- (a) the superseded provision, and
 - (b) any regulations made under the superseded provision,
- continue to have effect until such time as the first regulations under the new regulation-making power come into force.
- (6) In sub-paragraph (5)—
- “new regulation-making power” means the regulation-making power substituted by paragraph 2, 3 or 5, and
 - “superseded provision” means—
- (a) in relation to paragraph 2, the existing section 127(12) and (13) of FA 1995,
 - (b) in relation to paragraph 3, the existing paragraph 3(3) and (4) of Schedule 26 to FA 2003, or
 - (c) in relation to paragraph 5, the existing section 827(2) and (3) of ITA 2007.

Textual Amendments

- F1** Sch. 16 para. 11(1) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10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. 11** (with [Sch. 9 paras. 1-9, 22](#))
- F2** Sch. 16 para. 11(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)