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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross Heading: Finance Act 1994. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

##### *Finance Act 1994*

- 280 The Finance Act 1994 is amended as follows.
- 281 In section 52A(8) (certain fees to be treated as premiums under higher rate contracts) for “section 839 of the Taxes Act 1988” substitute “ section 1122 of the Corporation Tax Act 2010 ”.
- <sup>F1</sup>282 .....

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#### Textual Amendments

- F1** Sch. 1 para. 282 omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 67](#)

- 283 In section 227A(5) (restriction of group relief) for “section 402(2) or (3) of the Taxes Act 1988” substitute “ section 131 (the group condition), section 132 (consortium condition 1) or section 133 (consortium conditions 2 and 3) of the Corporation Tax Act 2010 ”.
- 284 In Schedule 6A (premiums liable to tax at the higher rate) in paragraph 1(2) for “section 839 of the Taxes Act 1988” substitute “ section 1122 of the Corporation Tax Act 2010 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross  
Heading: Finance Act 1994.