

SCHEDULES

SCHEDULE 39

REPEAL OF MISCELLANEOUS RELIEFS ETC

PART 3

PAYMENTS RELATING TO REDUCTIONS IN POOL BETTING DUTY

- 22 (1) In CTA 2009, the following provisions are repealed—
- (a) section 138 (deductions in respect of payments by companies liable to pool betting duty);
 - (b) section 978 (exemption for payments by persons liable to pool betting duty).
- (2) Accordingly, section 976(1)(b) of that Act (and the “and” before it) are also repealed.
- (3) The repeals made by this paragraph have effect in relation to payments made on or after 1 April 2013.