

## SCHEDULES

### SCHEDULE 39

#### REPEAL OF MISCELLANEOUS RELIEFS ETC

#### PART 3

##### PAYMENTS RELATING TO REDUCTIONS IN POOL BETTING DUTY

- 19 (1) Section 126 of FA 1990 (capital allowances and IHT: pools payments for football ground improvements) is repealed.
- (2) Accordingly, the following are also repealed—
- (a) paragraph 72 of Schedule 2 to CAA 2001;
  - (b) paragraph 416 of Schedule 1 to ITTOIA 2005.
- (3) The repeals made by this paragraph—
- (a) for corporation tax purposes, have effect in relation to payments made on or after 1 April 2013,
  - (b) for income tax purposes, have effect in relation to payments made on or after 6 April 2013, and
  - (c) for inheritance tax purposes, come into force on 6 April 2013 (and have effect in relation to payments whenever made).
- 20 (1) Section 121 of FA 1991 (inheritance tax: pools payments to support games etc) is repealed.
- (2) The repeal made by this paragraph comes into force on 6 April 2013 (and has effect in relation to payments whenever made).
- 21 (1) In ITTOIA 2005, the following provisions are repealed—
- (a) section 162 (deductions in respect of payments by persons liable to pool betting duty);
  - (b) section 748 (exemption for payments by persons liable to pool betting duty).
- (2) Accordingly, section 683(4)(g) of that Act is also repealed.
- (3) The repeals made by this paragraph have effect in relation to payments made on or after 6 April 2013.
- 22 (1) In CTA 2009, the following provisions are repealed—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- (2) Accordingly, section 976(1)(b) of that Act (and the “and” before it) are also repealed.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.