
Changes to legislation: Finance Act 2003, Part 5 is up to date with all changes known to be in force on or before 15 May 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 43

REPEALS

PART 5

MISCELLANEOUS

(1) EXCHANGE OF INFORMATION BETWEEN TAX AUTHORITIES OF MEMBER STATES

| <i>Short title and chapter</i> | <i>Extent of repeal</i> |
|--------------------------------|---|
| Finance Act 1978 (c. 42) | Section 77. |
| Finance Act 1980 (c. 48) | Section 17. |
| Finance Act 1990 (c. 29) | In section 125, subsection (5) and the words after “appoint” in subsection (6). |
| Finance Act 1993 (c. 34) | Section 22. |

(2) CONTROLLED FOREIGN COMPANIES: EXEMPT ACTIVITIES

| <i>Short title and chapter</i> | <i>Extent of repeal</i> |
|--|---|
| Income and Corporation Taxes Act 1988 (c. 1) | In Part 2 of Schedule 25, in paragraph 6(2A), the word “and” preceding paragraph (c). |

This repeal has effect in accordance with section 200 of this Act.

(3) AUTHORISED UNIT TRUSTS: INTEREST DISTRIBUTIONS

| <i>Short title and chapter</i> | <i>Extent of repeal</i> |
|--|--|
| Income and Corporation Taxes Act 1988 (c. 1) | Section 468O(2) to (4). In section 468P— (a) subsection (4); (b) in subsection (5), the words “or (4)” and the words “or, as the case may be, resident” (in both places); (c) subsections (8) and (9). |
| Finance Act 1996 (c. 8) | In Schedule 7, paragraph 17. |
| Finance Act 2002 (c. 23) | Section 96(3)(a). |

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These repeals have effect in relation to interest distributions made on or after 16th October 2002.

(4) NATIONAL SAVINGS

| <i>Short title and chapter</i> | <i>Extent of repeal</i> |
|--------------------------------|---|
| Finance Act 1980 (c. 48) | In section 120, subsections (4), (5) and (8) and, in subsection (9), the words “and subsection (8) above from the passing of this Act”. |
| Finance Act 1998 (c. 36) | In section 162, subsection (1)(a), and the word “and” before it, and subsections (2) and (5). |

(5) OTHER FINANCIAL MATTERS

| <i>Short title and chapter</i> | <i>Extent of repeal</i> |
|---------------------------------|---|
| National Loans Act 1968 (c. 13) | Section 15(3). Section 19(3). Section 21(3). In Schedule 5A— (a) paragraph 8 (and the heading before it); (b) paragraph 13(2). |
| Finance Act 1982 (c. 39) | Section 152(3). |

The repeal of section 21(3) of the National Loans Act 1968 has effect in accordance with section 212(5) of this Act.

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Changes and effects yet to be applied to :

- specified provision(s) savings for amendments by 2018 anaw 1, s. 6, Sch. 6 by [S.I. 2019/110 reg. 5](#)

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. 57(3) inserted by [2011 c. 11 Sch. 22 para. 4](#)
- s. 87(3)(a)(ia) inserted by [S.I. 2003/2760 Sch. para. 3\(4\)\(a\)](#) (This amendment not applied to legislation.gov.uk. The affecting S.I. is revoked and superseded by [S.I. 2003/2816](#))
- Sch. 12 para. 3(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 32](#) (This effect was superseded by the repeal of Sch. 12 para. 3 by Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 16)
- Sch. 12 para. 1A inserted by [2007 c. 15 Sch. 13 para. 147\(2\)](#) (The amending provision was repealed before coming into force.)
- Sch. 12 para. 1A omitted by [2008 c. 9 Sch. 43 para. 9](#) (The amending provision was repealed before coming into force.)