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## SCHEDULES

### SCHEDULE 1

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 2

##### OTHER ENACTMENTS

##### *Finance Act 2006 (c. 25)*

- 610 The Finance Act 2006 is amended as follows.
- 611 In section 34 (meaning of certain expressions for the purposes of Chapter 3 of Part 3) for subsection (4) substitute—
- “(4) For the purposes of subsection (3) whether a person is connected with another person is determined in accordance with section 839 of ICTA (connected persons).”
- 612 In section 65(3) (London Organising Committee) for “Section 349(1) of ICTA (annual payments: deductions of tax)” substitute “ The duties to deduct under Chapters 6, 7, 10 and 14 of Part 15 of ITA 2007 (deduction of income tax at source) ”.
- 613 In section 67 (International Olympic Committee)—
- (a) in subsection (1)(c), for “section 349(1) and (2) of ICTA (annual payments: deductions of tax)” substitute “ the duties to deduct under Chapters 3, 6, 7, 10 and 14 of Part 15 of ITA 2007 (deduction of income tax at source) ”, and
- (b) in subsection (2)(c), for “section 349(1) and (2) of ICTA” substitute “ the duties to deduct under Chapters 3, 6, 7, 10 and 14 of Part 15 of ITA 2007 (deduction of income tax at source) ”.
- 614 In section 68(1)(d) (competitors and staff) for “section 349(1) of ICTA (annual payments: deductions of tax)” substitute “ the duties to deduct under Chapters 6, 7, 10 and 14 of Part 15 of ITA 2007 (deduction of income tax at source) ”.
- 615 Omit section 75 (tax avoidance: interest relief and film partnerships).

<sup>F1</sup>616 .....

#### Textual Amendments

- F1** [Sch. 1 paras. 616-620](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

<sup>F1</sup>617 .....

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621 (1) Amend section 139 (manufactured dividends) as follows.

<sup>F2</sup>(2) .....

(3) In subsection (2)—

<sup>F3</sup>(a) .....

<sup>F3</sup>(b) .....

(c) in the new paragraph 2(2B) of that Schedule omit paragraph (d),

(d) omit the new sub-paragraphs (2C) to (2E) of paragraph 2 of that Schedule.

(4) Omit subsections (3) and (4).

**Textual Amendments**

**F2** Sch. 1 para. 621(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

**F3** Sch. 1 para. 621(3)(a)(b) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

622 In section 179 (interpretation) after the definition of “IHTA 1984” insert—

““ITA 2007” means the Income Tax Act 2007;”.

623 In Schedule 5 (film tax relief: further provisions) in paragraph 9(4)(b) for “555 of ICTA (foreign entertainers)” substitute “ 966 of ITA 2007 (visiting performers) ”.

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- 624 In paragraph 27(1) of Schedule 8 (long funding leases of plant and machinery) for “section 840 of ICTA” in both places where it occurs substitute “ section 574 of CAA 2001 ”.
- 625 In Schedule 13 (settlements) omit paragraph 37.
- <sup>F4</sup>626 .....

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**Textual Amendments**

- F4** [Sch. 1 para. 626](#) 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:**

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

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)