
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

Deduction by deposit-takers and building societies: saving for regulations

- 159 (1) This paragraph applies to regulations which—
- (a) were made under section 477A(1) to (2A) of ICTA (building societies: regulations for deduction of tax),
 - (b) were in force immediately before the commencement of the repeal of those provisions by this Act, and
 - (c) could have been made under section 17 of TMA 1970 as amended by this Act, if those amendments had been in force at the time the regulations were made.
- (2) The regulations have effect after the commencement of the repeal of section 477A(1) to (2A) of ICTA as if made under section 17 of TMA 1970 as amended by this Act.
- 160 (1) This paragraph applies to regulations about the making of declarations to building societies which—
- (a) were made under section 477A(1) to (2A) of ICTA,
 - (b) were in force immediately before the commencement of the repeal of those provisions by this Act, and
 - (c) could have been made under section 132 or 133 of FA 1999 (electronic communications), if provision about the making of declarations to building societies had precluded to any extent the use of electronic communications for that purpose at the time that the regulations were made.
- (2) The regulations have effect after the commencement of the repeal of section 477A(1) to (2A) of ICTA as if made under section 132 and 133 of FA 1999.
- (3) Regulations under sections 132 and 133 of FA 1999 may make any provision in relation to Chapter 2 of Part 15 of this Act which they could have made if that Chapter had come into force before those sections.

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- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)