



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART II

[^{F1}PROVISIONS RELATING TO THE SCHEDULE A CHARGE]

Textual Amendments

- F1** Pt. 2 heading substituted (with effect as mentioned in s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), s. 38(1), **Sch. 5 para. 3** (with Sch. 5 para. 73)

General

[^{F2}21 Persons chargeable and basis of assessment.

^{F3}

Textual Amendments

- F2** Ss. 21-21B substituted (with effect as mentioned in s. 38(2)(3) of the amending Act) for s. 21 by Finance Act 1998 (c. 36), s. 38(1), **Sch. 5 para. 4** (with Sch. 5 paras. 73, 76)
- F3** S. 21 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 11, **Sch. 3** (with Sch. 2)

[^{F4}21A Computation of amount chargeable.

^{F5}

Textual Amendments

- F4** Ss. 21-21B substituted (with effect as mentioned in s. 38(2)(3) of the amending Act) for s. 21 by Finance Act 1998 (c. 36), s. 38(1), **Sch. 5 para. 4** (with Sch. 5 paras. 73, 76)

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F5 S. 21A repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 10, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

21B Application of other rules applicable to Case I of Schedule D.

F6]

Textual Amendments

- F4** Ss. 21-21B substituted (with effect as mentioned in s. 38(2)(3) of the amending Act) for s. 21 by Finance Act 1998 (c. 36), s. 38(1), **Sch. 5 para. 4** (with Sch. 5 paras. 73, 76)
- F6** S. 21B repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 11, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

[^{F7}21C The Schedule A charge and mutual business.

F8]

Textual Amendments

- F7** S. 21C inserted (with effect as mentioned in s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), s. 38(1), **Sch. 5 para. 5** (with Sch. 5 paras. 73, 76)
- F8** S. 21C repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 12, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

22 Assessments.

F9

Textual Amendments

- F9** S. 22 repealed (with effect in accordance with s. 39(4)(5) and Sch. 29 Pt. 8(1) Note of the repealing Act) by Finance Act 1995 (c. 4), ss. 39(3), 162, Sch. 6 para. 3, **Sch. 29 Pt. 8(1)**, Note

23 Collection from lessees and agents.

F10

Textual Amendments

- F10** S. 23 repealed (with effect in accordance with s. 39(4)(5) and Sch. 29 Pt. 8(1) Note of the repealing Act) by Finance Act 1995 (c. 4), ss. 39(3), 162, Sch. 6 para. 3, **Sch. 29 Pt. 8(1)**, Note

24 Construction of Part II.

F11

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Textual Amendments

F11 S. 24 repealed for the purposes of Corporation Tax (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 7](#), [Sch. 3 Pt. 2](#) (with [Sch. 2](#))
S. 24 otherwise repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [Sch. 8 para. 241](#), [Sch. 10 Pt. 9](#) (with [Sch. 9 paras. 1-9](#))

Deductions and other allowances

25 Deductions from rent: general rules.

F12

Textual Amendments

F12 S. 25 ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of [Finance Act 1995 \(c. 4\)](#), s. 39(3), [Sch. 6 para. 4\(a\)](#); and s. 25 repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by [Finance Act 1998 \(c. 36\)](#), ss. 38(1), 165, [Sch. 5 para. 6](#), [Sch. 27 Pt. 3\(4\)](#), Note (with [Sch. 5 paras. 65, 68, 73](#))

26 Deductions from rent: land managed as one estate.

F13

Textual Amendments

F13 S. 26 repealed (with effect as mentioned in s. 39 of the repealing Act) by [Finance Act 1998 \(c. 36\)](#), s. 165, [Sch. 27 Pt. 3\(5\)](#), Note

27 Deductions from rent: maintenance funds for historic buildings.

F14

Textual Amendments

F14 S. 27 repealed (with effect as mentioned in s. 39 of the repealing Act) by [Finance Act 1998 \(c. 36\)](#), s. 165, [Sch. 27 Pt. 3\(5\)](#), Note

28 Deductions from receipts other than rent.

F15

Textual Amendments

F15 S. 28 ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of [Finance Act 1995 \(c. 4\)](#), s. 39(3), [Sch. 6 para. 4\(a\)](#); and s. 28 repealed

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(with effect as mentioned in s. 38(2)(3) of the repealing Act) by [Finance Act 1998 \(c. 36\)](#), ss. 38(1), 165, Sch. 5 para. 9, [Sch. 27 Pt. 3\(4\)](#), Note (with Sch. 5 paras. 65, 73)

29 Sporting rights.

F16

Textual Amendments

F16 S. 29 ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of [Finance Act 1995 \(c. 4\)](#), s. 39(3), [Sch. 6 para. 4\(b\)](#); and s. 29 repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by [Finance Act 1998 \(c. 36\)](#), ss. 38(1), 165, Sch. 5 para. 10, [Sch. 27 Pt. 3\(4\)](#), Note (with Sch. 5 paras. 65, 73)

30 Expenditure on making sea walls.

F17

Textual Amendments

F17 S. 30 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), Sch. 1 para. 14, [Sch. 3 Pt. 1](#) (with Sch. 2 Pts. 1, 2)

31 Provisions supplementary to sections 25 to 30.

F18

Textual Amendments

F18 S. 31 ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of [Finance Act 1995 \(c. 4\)](#), s. 39(3), [Sch. 6 para. 4\(c\)](#); and s. 31 repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by [Finance Act 1998 \(c. 36\)](#), ss. 38(1), 165, Sch. 5 para. 12, [Sch. 27 Pt. 3\(4\)](#), Note (with Sch. 5 paras. 65, 68, 73)

[^{F19}31ZA] Deduction for expenditure on energy-saving items

F20

Textual Amendments

F19 Ss. 31ZA-31ZC inserted (with effect in accordance with s. 17(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 17(1); S.I. 2008/1521, art. 2

F20 Ss. 31ZA-31ZC repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), Sch. 1 para. 15, [Sch. 3 Pt. 1](#) (with Sch. 2 Pts. 1, 2)

31ZB Restrictions on relief

F21

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Textual Amendments

- F19** Ss. 31ZA-31ZC inserted (with effect in accordance with s. 17(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 17\(1\)](#); S.I. 2008/1521, [art. 2](#)
- F21** Ss. 31ZA-31ZC repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 15](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

31ZC Regulations

F22]

Textual Amendments

- F19** Ss. 31ZA-31ZC inserted (with effect in accordance with s. 17(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 17\(1\)](#); S.I. 2008/1521, [art. 2](#)
- F22** Ss. 31ZA-31ZC repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 15](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

[^{F23} 31A Deductions for expenditure by landlords on energy-saving items

F24

Textual Amendments

- F23** Ss. 31A, 31B inserted (with effect in accordance with s. 143(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 143\(1\)](#)
- F24** S. 31A repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [Sch. 1 para. 16](#), [Sch. 3](#) (with [Sch. 2](#))

31B Provisions supplementary to section 31A

F25]

Textual Amendments

- F23** Ss. 31A, 31B inserted (with effect in accordance with s. 143(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 143\(1\)](#)
- F25** S. 31B repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [Sch. 1 para. 16](#), [Sch. 3](#) (with [Sch. 2](#))

32 Capital allowances for machinery and plant used in estate management.

F26

Textual Amendments

- F26** S. 32 repealed (with effect as mentioned in [Sch. 15 para. 9\(1\)](#) of the repealing Act) by [Finance Act 1997 \(c. 16\)](#), [ss. 85, 113](#), [Sch. 15 para. 1](#), [Sch. 18 Pt. 06\(11\)](#), Note

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33 Agricultural land: allowance for excess expenditure on maintenance.

F27

Textual Amendments

F27 S. 33 ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of Finance Act 1995 (c. 4), s. 39(3), Sch. 6 para. 4(d); and s. 33 repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by Finance Act 1998 (c. 36), ss. 38(1), 165, Sch. 5 para. 13, Sch. 27 Pt. 3(4), Note (with Sch. 5 paras. 65, 73)

[^{F28} Connected persons

Textual Amendments

F28 Ss. 33A, 33B inserted (16.7.1992 with effect in relation to rents or receipts accruing on or after 10.3.1992) by Finance (No. 2) Act 1992 (c. 48), s. 57(1)(2).

^{F29}33A Rents or receipts payable by a connected person.

F30

Textual Amendments

F29 S. 33A inserted (16.7.1992 with effect in relation to rents or receipts accruing on or after 10.3.1992) by Finance (No. 2) Act 1992 (c. 48), s. 57(1)(2).

F30 S. 33A ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of Finance Act 1995 (c. 4), s. 39(3), Sch. 6 para. 4(e); and s. 33A repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by Finance Act 1998 (c. 36), ss. 38(1), 165, Sch. 5 para. 14, Sch. 27 Pt. 3(4), Note (with Sch. 5 paras. 65, 73)

^{F31}33B Rents or receipts relating to land in respect of which a connected person makes payments to a third party.

F32

Textual Amendments

F31 S. 33B inserted (16.7.1992 with effect in relation to rents or receipts accruing on or after 10.3.1992) by Finance (No. 2) Act 1992 (c. 48), s. 57(1)(2).

F32 S. 33B ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of Finance Act 1995 (c. 4), s. 39(3), Sch. 6 para. 4(e); and s. 33B repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by Finance Act 1998 (c. 36), ss. 38(1), 165, Sch. 5 para. 14, Sch. 27 Pt. 3(4), Note (with Sch. 5 paras. 65, 73)

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Premiums, leases at undervalue etc

34 [^{F33}Treatment of premiums, etc. as rent.]

F34

Textual Amendments

- F33** S. 34 sidenote substituted (with effect as mentioned in s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), s. 38(1), **Sch. 5 para. 15(2)**, (with Sch. 5 para. 73)
- F34** Ss. 34-39 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 16, **Sch. 3 Pt. 1** (with Sch. 2 paras. 1-10, 39-41)

35 [^{F35}Charge] on assignment of lease granted at an undervalue.

F36

Textual Amendments

- F35** S. 35: word in sidenote substituted (with effect as mentioned in s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), s. 38(1), **Sch. 5 para. 16(2)** (with Sch. 5 para. 73)
- F36** Ss. 34-39 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 16, **Sch. 3 Pt. 1** (with Sch. 2 paras. 1-10, 39-41)

36 [^{F37}Charge] on sale of land with right to reconveyance.

F38

Textual Amendments

- F37** S. 36: word in sidenote substituted (with effect as mentioned in s. 38(2)(3) of the amending Act) by Finance Act 1998 (c. 36), s. 38(1), **Sch. 5 para. 17(2)** (with Sch. 5 para. 73)
- F38** Ss. 34-39 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 16, **Sch. 3 Pt. 1** (with Sch. 2 paras. 1-10, 39-41)

37 Premiums paid etc: deductions from premiums and rent received.

F39

Textual Amendments

- F39** Ss. 34-39 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 16, **Sch. 3 Pt. 1** (with Sch. 2 paras. 1-10, 39-41)

[^{F40}37A Section 37(4) and reductions in receipts under ITTOIA 2005

F41]

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Textual Amendments

- F40** S. 37A inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [Sch. 1 para. 21](#) (with [Sch. 2](#))
- F41** Ss. 34-39 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 16](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 paras. 1-10, 39-41](#))

38 Rules for ascertaining duration of leases.

F42

Textual Amendments

- F42** Ss. 34-39 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 16](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 paras. 1-10, 39-41](#))

39 Saving for pre-1963 leases, and special relief for individuals.

F43

Textual Amendments

- F43** Ss. 34-39 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 16](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 paras. 1-10, 39-41](#))

[^{F44} Supplementary provisions]

Textual Amendments

- F44** Cross-heading before s. 40 substituted (with effect as mentioned in s. 38(2)(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), s. 38(1), [Sch. 5 para. 19](#), (with [Sch. 5 para. 73](#))

40 Tax treatment of receipts and outgoings on sale of land.

F45

Textual Amendments

- F45** S. 40 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 17](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

41 Relief for rent etc. not paid.

F46

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Textual Amendments

F46 S. 41 ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of Finance Act 1995 (c. 4), s. 39(3), **Sch. 6 para. 4(g)**; and s. 41 repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by Finance Act 1998 (c. 36), ss. 38(1), 165, Sch. 5 para. 21, **Sch. 27 Pt. 3(4)**, Note (with Sch. 5 paras. 65, 73)

42 Appeals against determinations under ^{F47} . . . [^{F48} Chapter 4 of Part 3 of ITTOIA 2005].

^{F49}

Textual Amendments

F47 S. 42: words in sidenote omitted (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by virtue of Corporation Tax Act 2009 (c. 4), **Sch. 1 para. 18(3)**
F48 S. 42: words in sidenote inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), **Sch. 1 para. 24(3)** (with Sch. 2)
F49 S. 42 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 7 para. 20, **Sch. 10 Pt. 12** (with Sch. 9 Pt. 1) (subject to the omission of s. 42(7), so far as it continues to have effect, by virtue of Finance Act 2011 (c. 11), Sch. 23 paras. 55(a), 65)

[^{F50} 42A Non-residents and their representatives.

^{F51}]

Textual Amendments

F50 S. 42A inserted (1.5.1995) by Finance Act 1995 (c. 4), s. 40(1)
F51 S. 42A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 7, **Sch. 3 Pt. 1** (with Sch. 2)

43 Non-residents.

^{F52}

Textual Amendments

F52 S. 43 repealed (with effect in accordance with s. 40(3) of the repealing Act) by Finance Act 1995 (c. 4), s. 40(3), **Sch. 29 Pt. 8(16)**, Note 1

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[^{F53} Rent factoring

Textual Amendments

F53 Ss. 43A-43G and cross-heading inserted (with effect in accordance with s. 110(2) of the amending Act) by Finance Act 2000 (c. 17), s.110(1)

43A Finance agreement: interpretation.

F54

Textual Amendments

F54 Ss. 43A-43G repealed (with effect in accordance with Sch. 6 para. 1(2) of the repealing Act) by Finance Act 2006 (c. 25), Sch. 6 para. 1(1), Sch. 26 Pt. 3(12), Note

43B Transfer of rent.

F55

Textual Amendments

F55 Ss. 43A-43G repealed (with effect in accordance with Sch. 6 para. 1(2) of the repealing Act) by Finance Act 2006 (c. 25), Sch. 6 para. 1(1), Sch. 26 Pt. 3(12), Note

43C Transfer of rent: exceptions, &c.

F56

Textual Amendments

F56 Ss. 43A-43G repealed (with effect in accordance with Sch. 6 para. 1(2) of the repealing Act) by Finance Act 2006 (c. 25), Sch. 6 para. 1(1), Sch. 26 Pt. 3(12), Note

43D Interposed lease.

F57

Textual Amendments

F57 Ss. 43A-43G repealed (with effect in accordance with Sch. 6 para. 1(2) of the repealing Act) by Finance Act 2006 (c. 25), Sch. 6 para. 1(1), Sch. 26 Pt. 3(12), Note

43E Interposed lease: exceptions, &c.

F58

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Textual Amendments

F58 Ss. 43A-43G repealed (with effect in accordance with Sch. 6 para. 1(2) of the repealing Act) by Finance Act 2006 (c. 25), Sch. 6 para. 1(1), **Sch. 26 Pt. 3(12)**, Note

43F Insurance business.

F59

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Textual Amendments

F59 Ss. 43A-43G repealed (with effect in accordance with Sch. 6 para. 1(2) of the repealing Act) by Finance Act 2006 (c. 25), Sch. 6 para. 1(1), **Sch. 26 Pt. 3(12)**, Note

43G Interpretation.

F60]

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Textual Amendments

F60 Ss. 43A-43G repealed (with effect in accordance with Sch. 6 para. 1(2) of the repealing Act) by Finance Act 2006 (c. 25), Sch. 6 para. 1(1), **Sch. 26 Pt. 3(12)**, Note

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act Taxes Acts modified by 1970 c. 9, Sch. A1 para. 10(7) (as inserted) by [2017 c. 32 s. 60\(3\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8(7) (as inserted) by [2017 c. 32 Sch. 14 para. 3\(15\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8A(7) (as inserted) by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

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

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)