

Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART VII

GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS

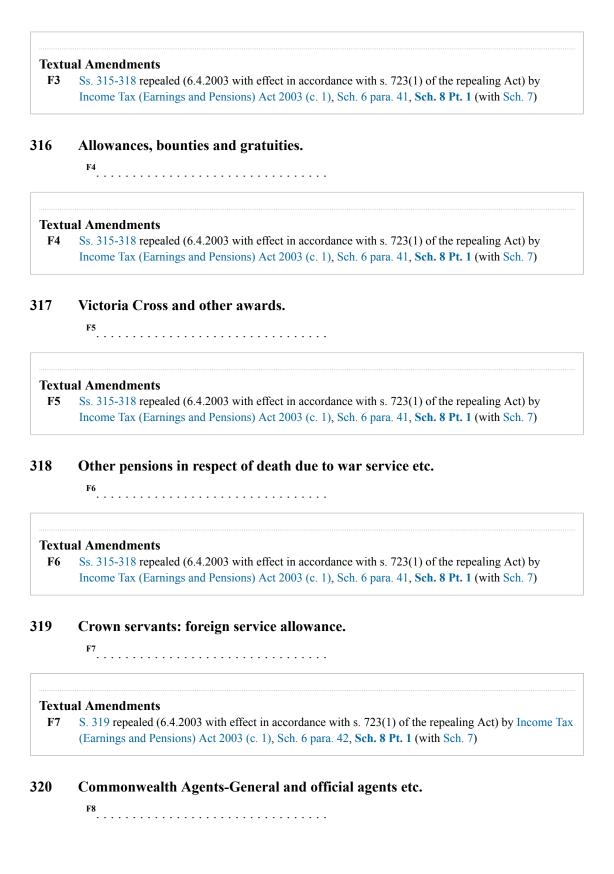
CHAPTER IV

SPECIAL PROVISIONS

313	Taxation of consideration for certain restrictive undertakings.
Textı	ıal Amendments
F1	S. 313 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 39, Sch. 8 Pt. 1 (with Sch. 7)
314	Divers and diving supervisors.
Textı	1al Amendments
F2	S. 314 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 128, Sch. 3 (with Sch. 2)
315	Wounds and disability pensions.
	F3

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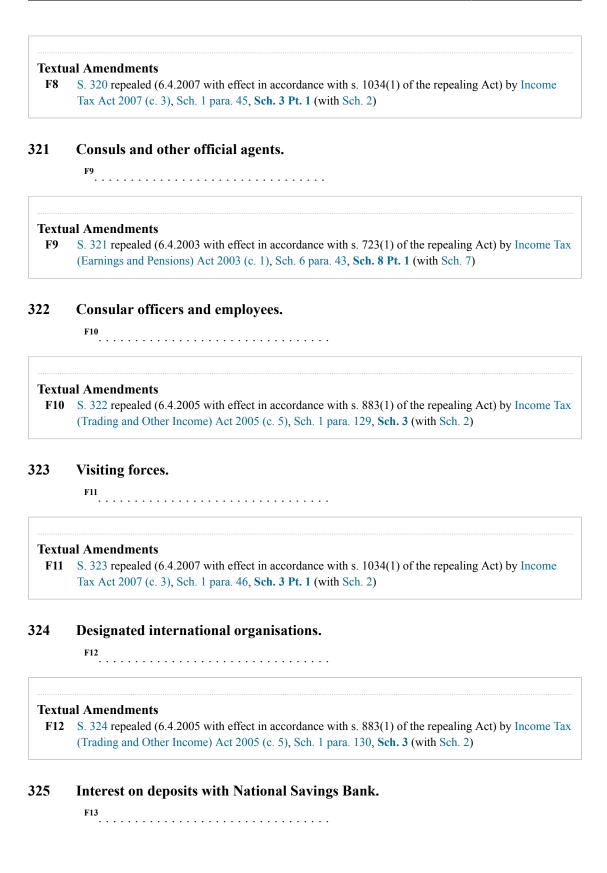
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CHAPTER IV – SPECIAL PROVISIONS

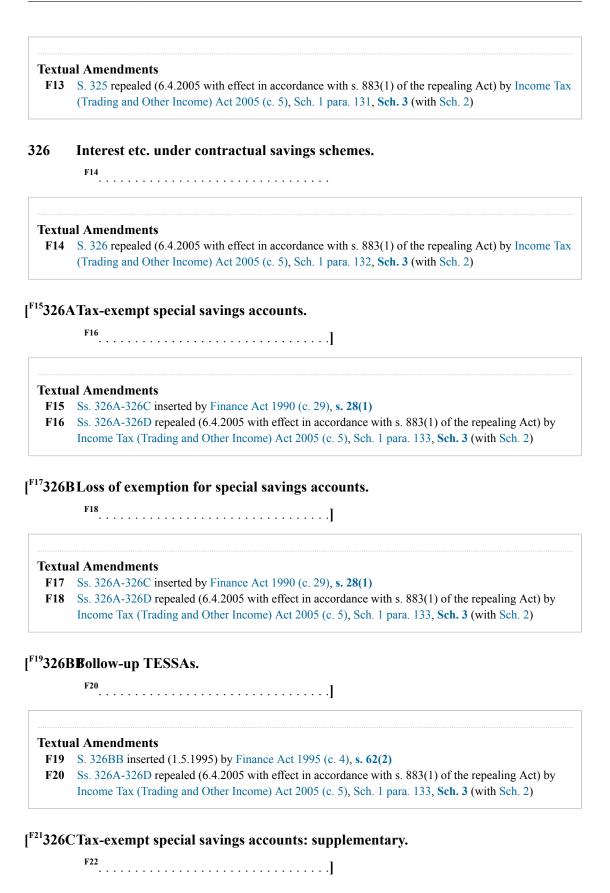
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Textual Amendments F21 Ss. 326A-326C inserted by Finance Act 1990 (c. 29), s. 28(1) F22 Ss. 326A-326D repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 133, Sch. 3 (with Sch. 2) [F23326DTax-exempt special savings accounts: tax representatives. **Textual Amendments F23** S. 326D inserted (1.5.1995) by Finance Act 1995 (c. 4), s. 63(4) F24 Ss. 326A-326D repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 133, Sch. 3 (with Sch. 2) 327 Disabled person's vehicle maintenance grant. **Textual Amendments** F25 S. 327 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 134, Sch. 3 (with Sch. 2) [F26327APayments to adopters **Textual Amendments** F26 S. 327A inserted (with effect in accordance with s. 175(2) of the amending Act) by Finance Act 2003 (c. 14), s. 175(1) F27 S. 327A 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. 135, Sch. 3 (with Sch. 2) F28328 Funds in court.

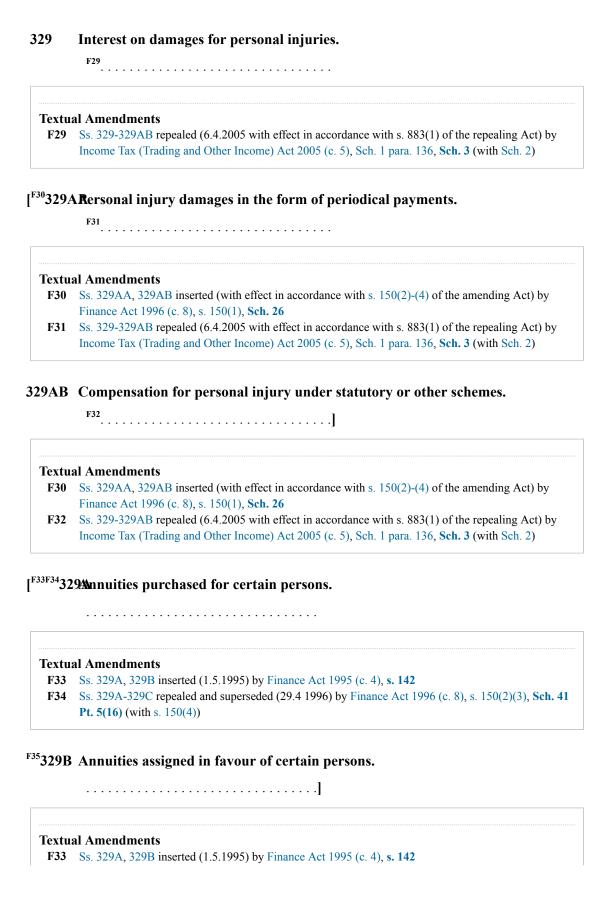
Textual Amendments

F28 S. 328 repealed (with effect in accordance with s. 68(3)-(5) of the repealing Act) by Finance Act 1999 (c. 16), s. 68(2), Sch. 20 Pt. 3(17), Note

CHAPTER IV – SPECIAL PROVISIONS

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F35 Ss. 329A-329C repealed and superseded (29.4 1996) by Finance Act 1996 (c. 8), s. 150(2)(3), Sch. 41 **Pt. 5(16)** (with s. 150(4)) [F36F37329Cnnuities: criminal injuries. **Textual Amendments F36** S. 329C inserted (8.11.1995) by Criminal Injuries Compensation Act 1995 (c. 53), s. 8 F37 Ss. 329A-329C repealed and superseded (29.4 1996) by Finance Act 1996 (c. 8), s. 150(2)(3), Sch. 41 **Pt. 5(16)** (with s. 150(4)) 330 Compensation for National-Socialist persecution. **Textual Amendments** F38 S. 330 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 46, Sch. 8 Pt. 1 (with Sch. 7) 331 Scholarship income. F39 **Textual Amendments** F39 S. 331 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. 137, Sch. 3 (with Sch. 2) [F40331AStudent loans: certain interest to be disregarded. **Textual Amendments F40** S. 331A inserted (27.7.1999) by Finance Act 1999 (c. 16), s. 60 F41 S. 331A 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. 138, Sch. 3 (with Sch. 2) Expenditure and houses of ministers of religion. 332 (1) ^{F42}..... (2) ^{F42}..... (3) ^{F43}.....

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Textual Amendments

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- F42 S. 332(1)(2) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 47(2), Sch. 8 Pt. 1 (with Sch. 7)
- F43 S. 332(3) 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. 139, Sch. 3 (with Sch. 2)
- F44 S. 332(3A)(3B) inserted (with effect in accordance with s. 57(4) of the amending Act) by Finance Act 2001 (c. 9), Sch. 12 para. 10
- F45 S. 332(3A)(3B)(4) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 47(4), Sch. 8 Pt. 1 (with Sch. 7)

[F46332AVenture capital trusts: relief.

F47	,																1

Textual Amendments

F46 S. 332A inserted (1.5.1995) by Finance Act 1995 (c. 4), s. 71(1)

F47 S. 332A 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. 47, Sch. 3 Pt. 1 (with Sch. 2)

[F48333 Investment plan regulations

Regulations under Chapter 3 of Part 6 of ITTOIA 2005 (income from individual investment plans) may include provision generally for the purpose of the administration of corporation tax in relation to plans.]

Textual Amendments

F48 S. 333 substituted (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. 141** (with Sch. 2)

[F49333APersonal equity plans: tax representatives.

Textual Amendments

F49 S. 333A inserted (1.5.1995) by Finance Act 1995 (c. 4), s. 64(1)

F50 S. 333A 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. 142, Sch. 3 (with Sch. 2)

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[F51333BInvolvement of insurance companies with plans and accounts.

Textual Amendments

F51 S. 333B inserted (31.7.1998) by Finance Act 1998 (c. 36), s. 77(1)

F52 S. 333B repealed (with effect in accordance with s. 38(2) of the repealing Act) by Finance Act 2007 (c. 11), Sch. 7 para. 4, Sch. 27 Pt. 2(7), Note (with Sch. 7 Pt. 2)

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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)