



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XVIII

#### DOUBLE TAXATION RELIEF

### CHAPTER II

#### RULES GOVERNING RELIEF BY WAY OF CREDIT

##### *Tax underlying dividends*

#### **799 Computation of underlying tax.**

**F1** .....

##### **Textual Amendments**

**F1** S. 799 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 8 para. 18, Sch. 10 Pt. 1](#) (with Sch. 9)

#### **800 Dividends paid between related companies but not covered by arrangements.**

**F2** .....

##### **Textual Amendments**

**F2** S. 800 repealed (with effect in accordance with Sch. 30 para. 10(2) of the repealing Act) by [Finance Act 2000 \(c. 17\), Sch. 30 para. 10\(1\), Sch. 40 Pt. 2\(13\)](#), Note

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## 801 Dividends paid between related companies: relief for U.K. and third country taxes.

F3 .....

### Textual Amendments

- F3** Ss. 801-801B repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 18, **Sch. 10 Pt. 1** (with Sch. 9)

## [<sup>F4</sup>801A Restriction of relief for underlying tax.

F5 .....]

### Textual Amendments

- F4** S. 801A inserted (with effect in accordance with s. 90(2) of the amending Act) by Finance Act 1997 (c. 16), **s. 90(1)**
- F5** Ss. 801-801B repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 18, **Sch. 10 Pt. 1** (with Sch. 9)

## [<sup>F6</sup>801B Dividends paid out of transferred profits.

F7 .....]

### Textual Amendments

- F6** S. 801B inserted (with effect in accordance with Sch. 30 para. 12(2) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 30 para. 12(1)**
- F7** Ss. 801-801B repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 18, **Sch. 10 Pt. 1** (with Sch. 9)

## [<sup>F8</sup>801C Separate streaming of dividend so far as representing an ADP dividend of a CFC.

F9 .....]

### Textual Amendments

- F8** S. 801C inserted (with effect in accordance with Sch. 30 para. 13(2)(3) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 30 para. 13(1)**
- F9** S. 801C omitted (with effect in accordance with Sch. 16 para. 6 of the repealing Act) by virtue of Finance Act 2009 (c. 10), **Sch. 16 para. 2(4)** (with Sch. 16 paras. 7, 8)

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## 802 U.K. insurance companies trading overseas.

F10 .....

### Textual Amendments

- F10 S. 802 repealed (with effect in accordance with Sch. 30 para. 14(2) of the repealing Act) by Finance Act 2000 (c. 17), Sch. 30 para. 14(1), Sch. 40 Pt. 2(13), Note

## 803 Underlying tax reflecting interest on loans.

F11 .....

### Textual Amendments

- F11 Ss. 803-804E 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. 19, Sch. 10 Pt. 1 (with Sch. 9)

## [<sup>F12</sup>803A Foreign taxation of group as a single entity.

F13 .....]

### Textual Amendments

- F12 S. 803A inserted (with effect in accordance with Sch. 30 para. 15(2) of the amending Act) by Finance Act 2000 (c. 17), Sch. 30 para. 15(1)
- F13 Ss. 803-804E 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. 19, Sch. 10 Pt. 1 (with Sch. 9)

**Changes to legislation:**

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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)