



# Income and Corporation Taxes Act 1970 (repealed 6.4.1992)

## 1970 CHAPTER 10

### PART XI

#### COMPANY TAXATION

#### CHAPTER I

##### MAIN PROVISIONS

##### Textual Amendments applied to the whole legislation

- F1** Act repealed (in relation to Tax for the year 1992/93 and subsequent years as mentioned in s. 289 of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290\(3\), Sch. 11 para. 24\(1\), Sch.12](#) (with savings in [ss. 201\(3\), 290, Sch. 11 paras. 22, 26\(2\), 27](#)), subject to applications, powers and amendments in the following enactments: [Social Security Contributions and Benefits Act 1992 \(c. 4\), s. 16\(1\)\(3\), Sch. 2](#); [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\), s. 5, Sch. 3 Pt. II para. 15](#); [Taxation of Chargeable Gains Act 1992 \(c. 12\), ss. 1\(2\), 209\(3\)](#); [Finance \(No. 2\) Act 1992, ss. 24, 49\(2\)\(3\)\(a\)\(b\)\(4\)\(9\), 77, Sch. 6 paras.4, 9, Sch. 17 paras. 6\(3\)\(6\), 7; S.I. 1992/58, arts. 9, 11\(3\),33, Sch. 2 para.1, S.I. 1992/1725, art. 107, Sch. 8 para.2; S.I. 1995/171, reg. 4\(2\)\(a\); S.I. 1995/1916, reg. 4; 1994 c. 9, s. 258, Sch. 26 Pt. V](#)

*General system of taxation*

*Corporation tax*

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**Status:** *This version of this chapter no longer has effect.*

**Changes to legislation:** *There are currently no known outstanding effects for the Income and Corporation Taxes Act 1970 (repealed 6.4.1992), Chapter I. (See end of Document for details)*

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*Transfers concerning companies of different member States*

*Gilt-edged securities: restrictions on exemptions*

*Groups of companies*

*Losses attributable to depreciatory transactions*

**Status:**

This version of this chapter no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Income and Corporation Taxes Act 1970 (repealed 6.4.1992), Chapter I.