



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART IX

#### ANNUAL PAYMENTS AND INTEREST

##### *Mortgage interest relief at source*

#### 378 Supplementary regulations.

<sup>M1</sup>(1) <sup>F1</sup> .....

(2) <sup>F1</sup> .....

(3) The Board may by regulations make provision—

- (a) for the purposes of any provision of sections 369 to [<sup>F2</sup>376A] which relates to any matter or thing to be specified by or done in accordance with regulations;
- (b) for the application of those sections in relation to loan interest paid by personal representatives and trustees;
- (c) with respect to the furnishing of information by borrowers or lenders, including, in the case of lenders, the inspection of books, documents and other records on behalf of the Board;
- (d) for, and with respect to, appeals to the General Commissioners or the Special Commissioners against the refusal of the Board to issue a notice under section 374(1)(b) or the issue of a notice under section 375(6) or (7); and
- (e) generally for giving effect to sections 369 to [<sup>F2</sup>376A].

(4) <sup>F1</sup> .....

#### Textual Amendments

- F1** S. 378(1)(2)(4) repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by Finance Act 1999 (c. 16), Sch. 4 para. 13(a), Sch. 20 Pt. 3(7)

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*Status: Point in time view as at 27/07/1999. This version of this provision has been superseded.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. 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)*

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**F2** Words in s. 378(3) substituted (with effect in accordance with Sch. 4 para. 18(5) of the amending Act) by Finance Act 1999 (c. 16), Sch. 4 para. 13(b)

**Modifications etc. (not altering text)**

**C1** See S.I. 1983 No.368 (in Part III Vol.5)—*housing associations*.

**Marginal Citations**

**M1** Source-1982 s.29; 1984 s.56(2)

**Status:**

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