***Changes to legislation:*** *Age of Legal Capacity (Scotland) Act 1991, Cross Heading: Income and Corporation Taxes Act 1988 (c.1) is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

# SCHEDULES

## SCHEDULE 1

## AMENDMENT OF ENACTMENTS

### *Income and Corporation Taxes Act 1988 (c.1)*

[F1]48 . . . . . .

**Textual Amendments**

**F1** Sch. 1 para. 48 repealed (1.5.1995 with effect for the year 1995-96 and subsequent years of assessment) by 1995 c. 4, s. 162, **Sch. 29 Pt. VIII(8)**

**Changes to legislation:**
Age of Legal Capacity (Scotland) Act 1991, Cross Heading: Income and Corporation Taxes Act 1988 (c.1) is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.
View outstanding changes

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

– s. 1(3)(da) inserted by 2024 asp 2 Sch. 1 para. 17(a)