
Changes to legislation: Communications Act 2003, Cross Heading: Income and Corporation Taxes Act 1988 is up to date with all changes known to be in force on or before 21 June 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 17

MINOR AND CONSEQUENTIAL AMENDMENTS

Income and Corporation Taxes Act 1988

- 88 In section 567(2)(b) of the Income and Corporation Taxes Act 1988 (c. 1) (meaning of “construction operations”), for “telecommunication apparatus” there shall be substituted “ electronic communications apparatus ”.

Commencement Information

- I1** Sch. 17 para. 88 in force at 25.7.2003 for specified purposes by [S.I. 2003/1900](#), arts. 1(2), 2(1), [Sch. 1](#) (with [art. 3](#)) (as amended by [S.I. 2003/3142](#), art. 1(3))
- I2** Sch. 17 para. 88 in force at 29.12.2003 in so far as not already in force by [S.I. 2003/3142](#), [art. 3\(2\)](#) (with [art. 11](#))

Changes to legislation:

Communications Act 2003, Cross Heading: Income and Corporation Taxes Act 1988 is up to date with all changes known to be in force on or before 21 June 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 :

- specified provision(s) amendment to earlier commencing SI 2003/1900, art. 3(2) by [S.I. 2003/3142 art. 1\(3\)](#)
- specified provision(s) amendment to earlier commencing SI 2003/3142 by [S.I. 2004/1492 art. 2](#)
- specified provision(s) amendment to earlier commencing SI 2003/3142 by [S.I. 2004/697 art. 2](#)
- specified provision(s) amendment to earlier commencing SI 2003/3142 art. 4 Sch. 2 by [S.I. 2004/545 art. 2](#)

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):

- Pt. 3B inserted by [2024 c. 15 s. 48\(1\)](#)
- Pt 4A Ch. 1 heading inserted by [2024 c. 15 s. 37\(2\)](#)
- Pt. 4A Ch. 2 and cross-heading inserted by [2024 c. 15 s. 37\(5\)](#)
- Pt. 4A Ch. 3 inserted by [2024 c. 15 Sch. 5](#)
- Pt. 4A Ch. 4 heading inserted by [2024 c. 15 Sch. 6 para. 2](#)
- Pt. 4A Ch. 5 heading inserted by [2024 c. 15 Sch. 6 para. 9](#)
- s. 362AZ12(6) applied by 1990 c. 42, s. 18A(5) (as inserted) by [2024 c. 15 s. 19\(3\)](#)
- s. 362AZ12(6) applied by 1996 c. 55, s. 98(2D) (as substituted) by [2024 c. 15 s. 20\(2\)](#)
- s. 124Q(7)(a) words substituted by [2013 c. 22 Sch. 9 para. 52](#)
- s. 148A and cross-heading inserted by [2022 c. 46 s. 73\(2\)](#)
- s. 198B(1A) inserted by [2024 c. 15 s. 30\(3\)\(b\)](#)
- s. 198B(3A) inserted by [2024 c. 15 s. 30\(3\)\(d\)](#)
- s. 198AA inserted by [2024 c. 15 s. 30\(2\)](#)
- s. 204A-204C substituted for s. 204-206 by [2024 c. 15 s. 32\(2\)](#)
- s. 245(1)(c) inserted by [2024 c. 15 s. 46\(2\)](#)
- s. 245(3A)-(3C) inserted by [2024 c. 15 s. 46\(3\)](#)
- s. 264(3)-(8F) substituted for s. 264(3)-(8) by [2024 c. 15 s. 1\(2\)](#)
- s. 264(10A)(10B) inserted by [2024 c. 15 s. 1\(3\)](#)
- s. 264(11)-(11B) substituted for s. 264(11) by [2024 c. 15 s. 1\(4\)](#)
- s. 264(13)-(16) substituted for s. 264(13) by [2024 c. 15 s. 1\(5\)](#)
- s. 265(6)(7) inserted by [2024 c. 15 s. 3\(4\)](#)
- s. 266(2A) inserted by [2024 c. 15 s. 4\(2\)](#)
- s. 270(3)(ca) inserted by [2024 c. 15 s. 6\(3\)](#)
- s. 270(4A) inserted by [2024 c. 15 s. 6\(4\)](#)
- s. 270(7A) inserted by [2024 c. 15 s. 6\(7\)](#)
- s. 277(12A) inserted by [2024 c. 15 s. 8\(9\)](#)
- s. 277(14) inserted by [2024 c. 15 s. 8\(11\)](#)
- s. 278(1)(1A) substituted for s. 278(1) by [2024 c. 15 s. 9\(2\)](#)
- s. 278(7A) inserted by [2024 c. 15 s. 9\(4\)](#)
- s. 278(12) inserted by [2024 c. 15 s. 9\(5\)](#)
- s. 278A inserted by [2024 c. 15 s. 10](#)
- s. 278B inserted by [2024 c. 15 s. 11](#)
- s. 278C inserted by [2024 c. 15 s. 12](#)
- s. 285(3)(h) inserted by [2024 c. 15 s. 13\(3\)](#)

- s. 285(10) inserted by 2024 c. 15 s. 13(4)
- s. 286(1)(a)(aa) substituted for s. 286(1)(a) by 2024 c. 15 s. 14(2)(b)
- s. 286(3)(a)(aa) substituted for s. 286(3)(a) by 2024 c. 15 s. 14(3)(b)
- s. 286(8) inserted by 2024 c. 15 s. 14(6)
- s. 288(1)(a)(aa) substituted for s. 288(1)(a) by 2024 c. 15 s. 14(8)(b)
- s. 288(6) inserted by 2024 c. 15 s. 14(10)
- s. 290(5) inserted by 2024 c. 15 s. 15(3)
- s. 290(6) inserted by 2024 c. 15 s. 15(4)
- s. 315(6)(c) omitted by 2024 c. 15 s. 47(9)
- s. 315A inserted by 2024 c. 15 s. 44(9)
- s. 335B(1A) inserted by 2024 c. 15 Sch. 12 para. 4(3)
- s. 338A338B and cross-heading inserted by 2024 c. 15 s. 18
- s. 351(4)(aa) inserted by 2024 c. 15 Sch. 2 para. 58(2)(b)
- s. 351(5)(aa) substituted for s. 351(5)(a) by 2024 c. 15 Sch. 2 para. 58(3)(a)
- s. 353(4)(aa) inserted by 2024 c. 15 Sch. 2 para. 59(2)(b)
- s. 359A and cross-heading inserted by 2024 c. 15 s. 45
- s. 368B(A2) inserted by 2024 c. 15 s. 37(4)
- s. 368E(3)(zza) inserted by 2024 c. 15 Sch. 12 para. 9(2)
- s. 368E(5)(d)(e) inserted by 2017 c. 30 s. 94(3)
- s. 368I(1A) inserted by 2024 c. 15 Sch. 6 para. 3(4)
- s. 368I(8A) inserted by 2024 c. 15 Sch. 8 para. 8
- s. 368K(1A) inserted by 2024 c. 15 Sch. 6 para. 5(3)
- s. 368M(2A) inserted by 2024 c. 15 Sch. 6 para. 7(3)
- s. 368O368OZA substituted for s. 368O by 2024 c. 15 Sch. 6 para. 11(1)
- s. 368AA368AB inserted by 2024 c. 15 s. 37(3)
- s. 368BB(7) inserted by 2024 c. 15 Sch. 8 para. 3
- s. 368IA(8A) inserted by 2024 c. 15 Sch. 8 para. 9
- s. 368NA(8A)(8B) inserted by 2024 c. 15 Sch. 6 para. 10(3)
- s. 368OB and cross-heading inserted by 2024 c. 15 s. 38(1)
- s. 368QA inserted by 2024 c. 15 Sch. 8 para. 12(1)
- s. 392A and cross-heading inserted by 2024 c. 15 s. 49(2)
- s. 392B inserted by 2024 c. 15 s. 49(4)
- s. 393(6)(ab) inserted by 2024 c. 15 s. 38(2)
- s. 400(1)(ha) words inserted by 2024 c. 15 Sch. 9 para. 4
- s. 402(2A)(zza) inserted by 2024 c. 15 s. 46(4)
- s. 402(2A)(zzb) inserted by 2024 c. 15 s. 44(10)
- s. 402(2A)(za)(zb) inserted by 2022 c. 46 Sch. para. 2
- Sch. 3A para. 21(6) inserted by 2022 c. 46 Sch. para. 3(5)(b)
- Sch. 3A para. 37(3)(aza) inserted by 2022 c. 46 Sch. para. 3(9)
- Sch. 3A para. 84(1)(aza) inserted by 2022 c. 46 Sch. para. 3(10)
- Sch. 3A para. 103(1)(ca) inserted by 2022 c. 46 s. 70
- Sch. 3A para. 119A inserted by 2022 c. 46 s. 72
- Sch. 3A Pt. 4ZA inserted by 2022 c. 46 s. 67(1)
- Sch. 9 para. 1(1)(ab) inserted by 2024 c. 15 Sch. 2 para. 62
- Sch. 12 para. 1(15) inserted by 2024 c. 15 Sch. 1 para. 1(10)
- Sch. 12 para. 7(14) inserted by 2024 c. 15 Sch. 1 para. 2(10)
- Sch. 12 para. 8(7A) inserted by 2024 c. 15 Sch. 1 para. 3(5)
- Sch. 12 para. 8(13) inserted by 2024 c. 15 Sch. 1 para. 3(8)
- Sch. 12 para. 10(1)(b) and word inserted by 2024 c. 15 Sch. 1 para. 4(b)
- Sch. 12 para. 10(4)(h) inserted by 2024 c. 15 Sch. 1 para. 4(c)
- Sch. 12 para. 10(12) inserted by 2024 c. 15 Sch. 1 para. 4(d)
- Sch. 12 para. 4(2A) inserted by 2024 c. 15 Sch. 4 para. 52(4)
- Sch. 12 para. 3(6)-(7B) substituted for Sch. 12 para. 3(6)(7) by 2024 c. 15 Sch. 4 para. 51(4)
- Sch. 12 para. 8(1)-(1C) substituted for Sch. 12 para. 8(1) by 2024 c. 15 Sch. 1 para. 3(2)
- Sch. 16A inserted by 2024 c. 15 Sch. 10

– Sch. 16B inserted by [2024 c. 15 Sch. 11](#)