



# Income Tax Act 1952

1952 CHAPTER 10 15 and 16 Geo 6 and 1 Eliz 2

U.K.

An Act to consolidate certain of the enactments relating to income tax, including certain enactments relating also to other taxes. [28th February 1952]

## Editorial Information

- X1** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) but not against each Act

## Modifications etc. (not altering text)

- C1** Words of enactment repealed by [Income and Corporation Taxes Act 1970 \(c. 10\), s. 539\(1\)](#), [Sch. 16](#)
- C2** General amendments etc. to Tax Acts (or Income Tax Acts or Corporation Tax Acts as the case may be) made by [Taxes Management Act 1970 \(c. 9, SIF 63:1\)](#), [s. 41A\(7\)](#) (as added by [Finance Act 1990 \(c. 29, SIF 63:1\)](#), [s. 95\(1\)\(2\)](#)), [British Telecommunications Act 1981 \(c. 38, SIF 96\)](#), [s. 82\(2\)\(7\)](#); [Telecommunications Act 1984 \(c. 12, SIF 96\)](#), [s. 72\(3\)](#); [Finance Act 1984 \(c. 43, SIF 63:1\)](#), ss. 82(6), 85(2), 89(1)(7), 96(1)(7), 98(7), Sch. 9 para. 3(2)(9), Sch. 16 paras. 6, 12 and [Finance Act 1985 \(c. 54, SIF 63:1\)](#), ss. 72(1), 74(5), [Sch. 23 para. 15\(4\)](#), S.I. 1987/530, regs. 11(2), 13(1), 14, [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), ss. 4, 6, 7, 9, 32, 34, 78, 134, 135, 141, 142, 185, 191, 193, 194, 195, 200, 203, 209, 212, 213, 219, 247, 253, 272, 287, 314, 315, 317, 318, 325, 326, 327, 345, 350, 351, 368, 375, 381, 397, 414, 432, 440, 442, 446, 458, 460, 461, 463, 463(2)(3) (as added by [Finance Act 1990 \(c. 29, SIF 63:1\)](#), [s. 50\(2\)](#)), 468, 474, 475, 486, 490, 491, 503, 511, 518, 524, 532, 544, 550, 556, 558, 569, 572, 582, 595, 601, 613, 617, 619, 621, 639, 656, 660, 663, 676, 689, 691, 694, 700, 701, 714, 716, 739, 743, 754, 763, 776, 780, 781, 782, 787, 789, 811, 828, 829, 832, 833, 834, 835, 837, 838, 839, 840, 841, 842, Sch. 2 para. 5, Sch. 4 para. 5, Sch. 13 para. 10, Sch. 16 para. 10, Sch. 21 para. 6, Sch. 26 para. 1, Sch. 27 para. 20, [Finance Act 1988 \(c. 39, SIF 63:1\)](#), ss. 66, 127(1)(6), [Sch. 12 para. 6](#), [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), ss. 28(1), 68(8), 74, 82, 83(5), 148(5), 163(4), 164(2), S.I. 1990/627 and [Finance Act 1990 \(c. 29, SIF 63:1\)](#), [s. 25\(10\)](#)

*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)*

## PARTS I—VII **U.K.**

**1—** ..... <sup>F1</sup> **U.K.**  
**207.**

### Textual Amendments

**F1** Pts. I—VII (ss. 1–207) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

## PART VIII **U.K.**

### GRADUATION OF TAX BY MEANS OF PERSONAL AND OTHER RELIEFS

**208—** ..... <sup>F2</sup> **U.K.**  
**225.**

### Textual Amendments

**F2** Ss. 208–225 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

### *Miscellaneous*

**226,** ..... <sup>F3</sup> **U.K.**  
**227.**

### Textual Amendments

**F3** Ss. 226, 227 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

<sup>F4</sup>**228** **Relief from tax in respect of income accumulated under trusts.** **U.K.**

### Textual Amendments

**F4** S. 228 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1

### Modifications etc. (not altering text)

**C3** S. 228 amended by [Finance Act 1969 \(c. 32, SIF 63:1\)](#), s. 11(5)

**C4** S. 228 modified by [Finance \(No. 2\) Act 1975 \(c. 45, SIF 63:1\)](#), s. 47(1)(2)(3)(b)

## PARTS IX—XVII **U.K.**

**229—** ..... <sup>F5</sup> **U.K.**  
**391.**

*Changes to legislation:* There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)

**Textual Amendments**

**F5** Pts. IX–XVII (ss. 229–391) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**PART XVIII U.K.**

SPECIAL PROVISIONS FOR TAXATION OF SETTLORS, ETC.  
IN RESPECT OF SETTLED OR TRANSFERRED INCOME

**CHAPTER I U.K.**

**392—** ..... **F6 U.K.**  
**396.**

**Textual Amendments**

**F6** Pt. XVIII Chapter I (ss. 392–396) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**CHAPTER II U.K.**

SETTLEMENTS ON CHILDREN GENERALLY

**397—** ..... **F7 U.K.**  
**399.**

**Textual Amendments**

**F7** Ss. 397–399 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**400 Supplemental provisions as to Chapter II. U.K.**

(1) ..... **F8**

**F9**(4) .....

**Textual Amendments**

**F8** S. 400(1)–(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**F9** S. 400(4) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1

**401—** ..... **F10 U.K.**  
**403.**

*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)*

**Textual Amendments**

**F10** Ss. 401–403 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

**CHAPTER III U.K.**

REVOCABLE SETTLEMENTS, SETTLEMENTS WHERE SETTLOR RETAINS AN INTEREST, ETC.

**404,** ..... <sup>F11</sup> **U.K.**  
**405.**

**Textual Amendments**

**F11** Ss. 404, 405 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

**406** †Provisions supplemental to sections 404 and 405. **U.K.**

(1) ..... <sup>F12</sup>

<sup>F13</sup>(6) .....

**Textual Amendments**

**F12** S. 406(1)–(5) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

**F13** S. 406(6) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

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

**C5** Unreliable marginal note

**407—** ..... <sup>F14</sup> **U.K.**  
**411.**

**Textual Amendments**

**F14** Ss. 407–411 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

**CHAPTERS IV—VI U.K.**

**412—** ..... <sup>F15</sup> **U.K.**  
**417.**

**Textual Amendments**

**F15** Pt. XVIII Chapters IV–VI (ss. 412–417) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

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## PARTS XIX—XXIV **U.K.**

418— ..... <sup>F16</sup> **U.K.**  
488.

### Textual Amendments

**F16** Pts. XIX—XXIV (ss. 418–488) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

## PART XXV **U.K.**

### GENERAL AND SUPPLEMENTAL

489— ..... <sup>F17</sup> **U.K.**  
525.

### Textual Amendments

**F17** Ss. 489–525 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

[<sup>F18</sup> **526 Other provisions as to interpretation. **U.K.****

(1) In this Act, except so far as is otherwise provided or the context otherwise requires—

.....  
“year of assessment” means, with reference to any tax, the year for which such tax was granted by any Act granting income tax;

(2) .....]

### Textual Amendments

**F18** S. 526 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#) but reproduced in part for the purpose of construing the remaining provisions of the Act

## PART XXVI **U.K.**

### COMMENCEMENT, REPEALS, SAVINGS TEMPORARY AND TRANSITIONAL PROVISIONS AND SHORT TITLE

527— ..... <sup>F19</sup> **U.K.**  
531.

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*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)*

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**Textual Amendments**

**F19** Ss. 527–531 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

[<sup>F20</sup>**532** **Short title.** **U.K.**

This Act may be cited as the Income Tax Act, 1952.]

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**Textual Amendments**

**F20** **S. 532** repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16** but reproduced for the purpose of construing the remaining provisions of the Act

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*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)*

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F21F21 SCHEDULES  
1—25 U.K.

**Textual Amendments**

**F21** Schs. 1—25 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

.....  
F21

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 1952.