



Income Tax Act 1952

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

PART VIII

GRADUATION OF TAX BY MEANS OF PERSONAL AND OTHER RELIEFS

Miscellaneous

226,^{F1}
227.

Textual Amendments

F1 Ss. 226, 227 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

^{F2}228 **Relief from tax in respect of income accumulated under trusts.**
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Textual Amendments

F2 S. 228 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1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)

C1 S. 228 amended by [Finance Act 1969 \(c. 32, SIF 63:1\)](#), s. 11(5)

C2 S. 228 modified by [Finance \(No. 2\) Act 1975 \(c. 45, SIF 63:1\)](#), s. 47(1)(2)(3)(b)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 1952, Cross Heading: Miscellaneous.