



Income Tax Act 1952

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

PART XVIII

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

CHAPTER I

392— F1
396.

Textual Amendments

F1 Pt. XVIII Chapter I (ss. 392–396) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

CHAPTER II

SETTLEMENTS ON CHILDREN GENERALLY

397— F2
399.

Textual Amendments

F2 Ss. 397–399 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

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

400 Supplemental provisions as to Chapter II.

- (1) ^{F3}
- ^{F4}(4)

Textual Amendments

F3 S. 400(1)–(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

F4 S. 400(4) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1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— ^{F5}
- 403.

Textual Amendments

F5 Ss. 401–403 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

CHAPTER III

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

- 404, ^{F6}
- 405.

Textual Amendments

F6 Ss. 404, 405 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)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.

- (1) ^{F7}
- ^{F8}(6)

Textual Amendments

F7 S. 406(1)–(5) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

F8 S. 406(6) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1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)

C1 Unreliable marginal note

- 407— ^{F9}
- 411.

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

Textual Amendments

F9 Ss. 407–411 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

CHAPTERS IV—VI

412— **F10**
417.

Textual Amendments

F10 Pt. XVIII Chapters IV–VI (ss. 412–417) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

Changes to legislation:

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