



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

406 †Provisions supplemental to sections 404 and 405.

(1) ^{F1}

^{F2}(6)

Textual Amendments

F1 S. 406(1)–(5) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

F2 S. 406(6) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1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

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 1952, Section 406.