



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XVIII

#### DOUBLE TAXATION RELIEF

#### CHAPTER III

#### MISCELLANEOUS PROVISIONS

#### **807 Sale of securities with or without accrued interest.**

<sup>F1</sup> .....

#### **Textual Amendments**

**F1** Ss. 807, 807A repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 27, **Sch. 10 Pt. 1** (with Sch. 9)

#### **[<sup>F2</sup>807A Disposals and acquisitions of company loan relationships with or without interest.**

<sup>F3</sup> .....]

#### **Textual Amendments**

**F2** S. 807A inserted (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 14 para. 46** (with Sch. 15)

**F3** Ss. 807, 807A repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 27, **Sch. 10 Pt. 1** (with Sch. 9)

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*[<sup>F4</sup>European cross-border transfers of business*

**Textual Amendments**

- F4 S. 807B and preceding cross-heading inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 257 (with Sch. 2 Pts. 1, 2)

**807B Introduction to section 807C**

F5 .....

**Textual Amendments**

- F5 Ss. 807B-807G repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 28, Sch. 10 Pt. 1 (with Sch. 9)

**[<sup>F6</sup>807C Tax treated as chargeable in respect of transfer of loan relationship, derivative contract or intangible fixed assets**

F7 .....]]

**Textual Amendments**

- F6 S. 807C inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 258 (with Sch. 2 Pts. 1, 2)
- F7 Ss. 807B-807G repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 28, Sch. 10 Pt. 1 (with Sch. 9)

*[<sup>F8</sup>European cross-border mergers*

**Textual Amendments**

- F8 S. 807D and preceding cross-heading inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 259 (with Sch. 2 Pts. 1, 2)

**807D Introduction to section 807E**

F9 .....

**Textual Amendments**

- F9 Ss. 807B-807G repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 28, Sch. 10 Pt. 1 (with Sch. 9)

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**[** **F10** **807E** **Tax treated as chargeable in respect of transfer of loan relationship, derivative contract or intangible fixed assets**

**F11** .....]]

**Textual Amendments**

- F10** S. 807E inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), **Sch. 1 para. 260** (with Sch. 2 Pts. 1, 2)
- F11** Ss. 807B-807G repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 28, **Sch. 10 Pt. 1** (with Sch. 9)

*<sup>F12</sup>Transparent entities involved in cross-border transfers and mergers*

**Textual Amendments**

- F12** S. 807F and preceding cross-heading inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), **Sch. 1 para. 261** (with Sch. 2 Pts. 1, 2)

**807F** **Introduction to section 807G**

**F13** .....

**Textual Amendments**

- F13** Ss. 807B-807G repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 28, **Sch. 10 Pt. 1** (with Sch. 9)

**[** **F14** **807G** **Tax treated as chargeable in respect of relevant transactions**

**F15** .....]]

**Textual Amendments**

- F14** S. 807G inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), **Sch. 1 para. 262** (with Sch. 2 Pts. 1, 2)
- F15** Ss. 807B-807G repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 28, **Sch. 10 Pt. 1** (with Sch. 9)

**808** **Restriction on deduction of interest or dividends from trading income.**

**F16** .....

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#### Textual Amendments

- F16** S. 808 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 115, **Sch. 3 Pt. 1** (with Sch. 2)

### [<sup>F17</sup> 808A Interest: special relationship.

<sup>F18</sup> .....

#### Textual Amendments

- F17** S. 808A inserted (16.7.1992 with application in relation to interest paid after 14.5.1992) by Finance (No. 2) Act 1992 (c. 48), **s.52**
- F18** Ss. 808A-809 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 29, **Sch. 10 Pt. 1** (with Sch. 9)

### [<sup>F19</sup> 808B Royalties: special relationship.

<sup>F20</sup> .....

#### Textual Amendments

- F19** S. 808B inserted (with effect in accordance with Sch. 30 para. 25(2) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 30 para. 25(1)**
- F20** Ss. 808A-809 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 29, **Sch. 10 Pt. 1** (with Sch. 9)

### 809 Relief in respect of discretionary trusts.

<sup>F21</sup> .....

#### Textual Amendments

- F21** Ss. 808A-809 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 29, **Sch. 10 Pt. 1** (with Sch. 9)

### 810 Postponement of capital allowances to secure double taxation relief.

<sup>F22</sup> .....

#### Textual Amendments

- F22** S. 810 repealed (with effect in accordance with Sch. 30 para. 26(2) of the repealing Act) by Finance Act 2000 (c. 17), Sch. 30 para. 26(1), **Sch. 40 Pt. 2(13)**, Note

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## 811 Deduction for foreign tax where no credit allowable.

F23  
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### Textual Amendments

**F23** S. 811 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 29, **Sch. 10 Pt. 1** (with Sch. 9)

## 812 Withdrawal of right to tax credit of certain non-resident companies connected with unitary states.

F24  
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### Textual Amendments

**F24** Ss. 812-814 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

## 813 Recovery of tax credits incorrectly paid.

F25  
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### Textual Amendments

**F25** Ss. 812-814 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

## 814 Arrangements to avoid section 812.

F26  
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### Textual Amendments

**F26** Ss. 812-814 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

## 815 Power to inspect documents.

F27  
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### Textual Amendments

**F27** S. 815 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, Sch. para. 23

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**[<sup>F28</sup>815A Transfer of a non-UK trade.**

<sup>F29</sup> .....

**Textual Amendments**

**F28** S. 815A inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 50

**F29** Ss. 815A-815B repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 32, **Sch. 10 Pt. 1** (with Sch. 9)

**[<sup>F30</sup>815A~~ZZ~~ residents and foreign enterprises**

<sup>F31</sup> .....

**Textual Amendments**

**F30** S. 815A~~ZZ~~ inserted (with effect in accordance with s. 59(2) of the amending Act) by Finance Act 2008 (c. 9), s. 59(1)

**F31** Ss. 815A-815B repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 32, **Sch. 10 Pt. 1** (with Sch. 9)

**[<sup>F32</sup>815A Mutual agreement procedure and presentation of cases under arrangements.**

<sup>F33</sup> .....

**Textual Amendments**

**F32** S. 815AA inserted (with effect in accordance with Sch. 30 para. 28(2)(3) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 30 para. 28(1)**

**F33** Ss. 815A-815B repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 32, **Sch. 10 Pt. 1** (with Sch. 9)

**[<sup>F34</sup>815B The Arbitration Convention.**

<sup>F35</sup> .....

**Textual Amendments**

**F34** S. 815B inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 51(1)

**F35** Ss. 815A-815B repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 32, **Sch. 10 Pt. 1** (with Sch. 9)

**[<sup>F36</sup>815C Exchange of information with other [<sup>F37</sup>territories].**

<sup>F38</sup> .....

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**Textual Amendments**

- F36** S. 815C inserted (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), [s. 146\(1\)](#)
- F37** Word in [s. 815C](#) sidenote substituted (with effect in accordance with [s. 88\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 88\(2\)\(b\)](#)
- F38** S. 815C repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 8\(2\)](#)

**816 Disclosure of information.**

**F39** .....

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**Textual Amendments**

- F39** S. 816 repealed (1.4.2010 with effect in accordance with [s. 381\(1\)](#) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), [Sch. 8 para. 32](#), [Sch. 10 Pt. 1](#) (with [Sch. 9](#)) (subject to the omission of [s. 816\(3\)](#), so far as it continues to have effect, by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 23 paras. 55\(e\)](#), [65](#))

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act Taxes Acts modified by 1970 c. 9, Sch. A1 para. 10(7) (as inserted) by [2017 c. 32 s. 60\(3\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8(7) (as inserted) by [2017 c. 32 Sch. 14 para. 3\(15\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8A(7) (as inserted) by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)