
Changes to legislation: Law Reform (Miscellaneous Provisions) (Scotland) Act 1985, Cross Heading: Income and Corporation Taxes 1988 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

PART I

INCORPORATION OF SOLICITORS' PRACTICES

[^{F1}Income and Corporation Taxes 1988]

Textual Amendments

F1 Heading substituted by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 29 para. 31](#)

- 41 In section [^{F2}745(3) and 778(3) of, and paragraph 14(5) of Schedule 15 to, the Income and Corporation Taxes Act 1988] (saving for solicitors in relation to requirement to furnish certain information to Inland Revenue) any reference to a solicitor shall include a reference to an incorporated practice and any reference to a solicitor's client shall, in relation to a solicitor who is a director, manager, secretary or employee of an incorporated practice within the meaning of the Solicitors (Scotland) Act 1980, be construed as a reference to a client of that practice.

Textual Amendments

F2 Words substituted by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 29 para. 31](#)

Changes to legislation:

Law Reform (Miscellaneous Provisions) (Scotland) Act 1985, Cross Heading: Income and Corporation Taxes 1988 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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

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

- s. 8(5A) inserted by [2007 asp 3 s. 48\(3\)](#)