



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART II

[^{F1}PROVISIONS RELATING TO THE SCHEDULE A CHARGE]

[^{F1} Connected persons

Textual Amendments

- F1** Ss. 33A, 33B inserted (16.7.1992 with effect in relation to rents or receipts accruing on or after 10.3.1992) by Finance (No. 2) Act 1992 (c. 48), s. 57(1)(2).

^{F2}33A Rents or receipts payable by a connected person.

^{F3}

Textual Amendments

- F2** S. 33A inserted (16.7.1992 with effect in relation to rents or receipts accruing on or after 10.3.1992) by Finance (No. 2) Act 1992 (c. 48), s. 57(1)(2).
- F3** S. 33A ceased to have effect except for specified purposes (with effect in accordance with s. 39(4) (5) of the amending Act) by virtue of Finance Act 1995 (c. 4), s. 39(3), Sch. 6 para. 4(e); and s. 33A repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by Finance Act 1998 (c. 36), ss. 38(1), 165, Sch. 5 para. 14, Sch. 27 Pt. 3(4), Note (with Sch. 5 paras. 65, 73)

^{F4}33B Rents or receipts relating to land in respect of which a connected person makes payments to a third party.

^{F5}]

Changes to legislation: *Income and Corporation Taxes Act 1988, Cross Heading: Connected persons is up to date with all changes known to be in force on or before 29 February 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*

Textual Amendments

- F4** [S. 33B](#) inserted (16.7.1992 with effect in relation to rents or receipts accruing on or after 10.3.1992) by [Finance \(No. 2\) Act 1992 \(c. 48\)](#), [s. 57\(1\)\(2\)](#).
- F5** [S. 33B](#) ceased to have effect except for specified purposes (with effect in accordance with [s. 39\(4\)\(5\)](#) of the amending Act) by virtue of [Finance Act 1995 \(c. 4\)](#), [s. 39\(3\)](#), [Sch. 6 para. 4\(e\)](#); and [s. 33B](#) repealed (with effect as mentioned in [s. 38\(2\)\(3\)](#) of the repealing Act) by [Finance Act 1998 \(c. 36\)](#), [ss. 38\(1\), 165](#), [Sch. 5 para. 14](#), [Sch. 27 Pt. 3\(4\)](#), Note (with [Sch. 5 paras. 65, 73](#))

Changes to legislation:

Income and Corporation Taxes Act 1988, Cross Heading: Connected persons is up to date with all changes known to be in force on or before 29 February 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:

- 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)