



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART VII

GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS

[^{F1}CHAPTER III

ENTERPRISE INVESTMENT SCHEME]

Textual Amendments

- F1** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007](#) (c. 3), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

289 Eligibility for relief.

F2

Textual Amendments

- F2** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007](#) (c. 3), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#)); and s. 289(9) amended (as saved) (retrospective to 6.4.2007) by [Finance Act 2007](#) (c. 11), [Sch. 16 paras. 16\(1\)\(a\), 18](#); and s. 289 further amended (as saved) (17.7.2007 with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) \(No. 2\) Order 2007](#) (S.I. 2007/1820), [arts. 1\(1\), 2\(2\)](#)

[^{F3}289A Form of relief.

F4]

Changes to legislation: *Income and Corporation Taxes Act 1988, CHAPTER III 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

- F3** Ss. 289-289B substituted for s. 289 (with effect in accordance with s. 137(2) of the amending Act) by Finance Act 1994 (c. 9), s. 137(1), **Sch. 15 para. 2**
- F4** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by **Income Tax Act 2007 (c. 3)**, Sch. 1 para. 627, **Sch. 3 Pt. 2** (with savings in s. 1034(3), Sch. 2)

[^{F5}289B Attribution of relief to shares.

^{F6}

Textual Amendments

- F5** Ss. 289-289B substituted for s. 289 (with effect in accordance with s. 137(2) of the amending Act) by Finance Act 1994 (c. 9), s. 137(1), **Sch. 15 para. 2**
- F6** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by **Income Tax Act 2007 (c. 3)**, Sch. 1 para. 627, **Sch. 3 Pt. 2** (with savings in s. 1034(3), Sch. 2)

290 Minimum and maximum subscriptions.

^{F7}

Textual Amendments

- F7** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by **Income Tax Act 2007 (c. 3)**, Sch. 1 para. 627, **Sch. 3 Pt. 2** (with savings in s. 1034(3), Sch. 2)

[^{F8F9}290A Restriction of relief where amounts raised exceed permitted maximum.

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Textual Amendments

- F8** S. 290A inserted (retrospectively) by **Finance Act 1988 (c. 39)** s. 51(1)(b)
- F9** S. 290A repealed (with effect in accordance with s. 74(3), Sch. 27 Pt. 3(14) Note 4 of the repealing Act) by **Finance Act 1998 (c. 36)**, Sch. 13 para. 5, **Sch. 27 Pt. 3(14)**

291 Individuals qualifying for relief.

^{F10}

Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER III 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

- F10** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

[^{F11} 291A Connected persons: directors.

^{F12}

Textual Amendments

- F11** Ss. 291-291B substituted for s. 291 (with effect in accordance with [s. 137\(2\)](#) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [s. 137\(1\)](#), [Sch. 15 para. 5](#)
- F12** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

[^{F13} 291B Connected persons: persons interested in capital etc. of company.

^{F14}

Textual Amendments

- F13** Ss. 291-291B substituted for s. 291 (with effect in accordance with [s. 137\(2\)](#) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), [s. 137\(1\)](#), [Sch. 15 para. 5](#)
- F14** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#)); and s. 291B amended (as saved) (17.7.2007 with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) \(No. 2\) Order 2007 \(S.I. 2007/1820\)](#), [arts. 1\(1\), 2\(2\)](#)

292 Parallel trades.

^{F15}

Textual Amendments

- F15** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

293 Qualifying companies.

^{F16}

Changes to legislation: *Income and Corporation Taxes Act 1988, CHAPTER III 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

- F16** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#)); and s. 293 amended (as saved) (17.7.2007 with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) \(No. 2\) Order 2007 \(S.I. 2007/1820\)](#), [arts. 1\(1\)](#), [2\(2\)](#)

294 Companies with interests in land.

F17

Textual Amendments

- F17** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

295 Valuation of interests in land for purposes of section 294(1)(b).

F18

Textual Amendments

- F18** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

296 Section 294 disappplied where amounts raised total £50,000 or less.

F19

Textual Amendments

- F19** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

297 Qualifying trades.

F20

Textual Amendments

- F20** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#)); and s. 297 amended (as saved) (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 16 paras. 11\(1\)](#), [13](#), [Sch. 27 Pt. 2\(16\)](#), Note

Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER III 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

298 Provisions supplementary to sections 293 and 297.

F21

Textual Amendments

F21 Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 627, Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\), Sch. 2](#)); and s. 298 amended (as saved) (17.7.2007 with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) \(No. 2\) Order 2007 \(S.I. 2007/1820\), arts. 1\(1\), 2\(3\)](#)

299 Disposal of shares.

F22

Textual Amendments

F22 Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 627, Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\), Sch. 2](#)); and s. 299 (as saved) applied (with modifications) by s. 149(1)(a) of that repealing Act

[^{F23}299A Loan linked investments.

F24]

Textual Amendments

F23 [S. 299A](#) inserted (27.7.1993 with application in relation to any case in which the claim for relief is made on or after 16.3.1993) by [1993 c. 34, s. 111\(1\)\(4\)](#)

F24 Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 627, Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\), Sch. 2](#))

[^{F25}299B Pre-arranged exits.

F26]

Textual Amendments

F25 [S. 299B](#) inserted (with effect in accordance with [s. 71\(5\)](#) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 71\(1\)](#)

F26 Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 627, Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\), Sch. 2](#))

Changes to legislation: *Income and Corporation Taxes Act 1988, CHAPTER III 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*

300 Value received from company.

F27

Textual Amendments

- F27** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

[^{F28}300A Receipt of replacement value

F29]

Textual Amendments

- F28** [S. 300A](#) inserted (with effect in accordance with [Sch. 15 para. 40\(3\)](#) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 15 para. 16](#)
- F29** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

301 Provisions supplementary to section 300.

F30

Textual Amendments

- F30** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

[^{F31}301A Receipts of insignificant value: supplementary provision

F32]

Textual Amendments

- F31** [S. 301A](#) inserted (with effect in accordance with [Sch. 15 para. 40\(3\)](#) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 15 para. 18](#)
- F32** [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

302 Replacement capital.

F33

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Textual Amendments

- F33** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

303 Value received by persons other than claimants.

F34

Textual Amendments

- F34** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

[^{F35} 303A] Insignificant repayments disregarded for purposes of s.303(1)

F36]

Textual Amendments

- F35** S. 303AA inserted (with effect in accordance with [Sch. 15 para. 40\(3\)](#) of the amending Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 15 para. 20](#)
- F36** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

[^{F37} 303A] Restriction on withdrawal of relief under section 303.

F38]

Textual Amendments

- F37** S. 303A inserted (with effect in accordance with [s. 63\(4\)](#) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), [Sch. 16 para. 2\(3\)](#)
- F38** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

304 [^{F39} Spouses and civil partners.]

F40

Textual Amendments

- F39** S. 304 heading substituted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), [regs. 1\(1\)](#), 65(c)

Changes to legislation: *Income and Corporation Taxes Act 1988, CHAPTER III 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*

- F40** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in s. 1034(3), [Sch. 2](#))

[^{F41}**304A**Acquisition of share capital by new company.

F42]

Textual Amendments

- F41** S. 304A inserted (with effect in accordance with s. 74(3), [Sch. 13 para. 17\(2\)](#) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 13 para. 17\(1\)](#); and see also the s. 304A inserted (with effect in accordance with s. 74(3), [Sch. 13 para. 41\(2\)](#) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 13 paras. 37, 41\(1\)](#)
- F42** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in s. 1034(3), [Sch. 2](#)); and s. 304A amended (as saved) (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 16 paras. 11\(2\), 13](#)

305 Reorganisation of share capital.

F43

Textual Amendments

- F43** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in s. 1034(3), [Sch. 2](#))

[^{F44}**305A**Relief for loss on disposal of shares.

F45]

Textual Amendments

- F44** S. 305A inserted (with effect in accordance with s. 137(2) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), s. 137(1), [Sch. 15 para. 20](#)
- F45** S. 305A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 43](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

306 Claims.

F46

Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER III 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

- F46** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

307 Withdrawal of relief.

F47

Textual Amendments

- F47** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

308 Application to subsidiaries.

F48

Textual Amendments

- F48** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#)); and s. 308 amended (as saved) (17.7.2007 with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) \(No. 2\) Order 2007 \(S.I. 2007/1820\)](#), [arts. 1\(1\)](#), [2\(2\)](#)

309 Further provisions as to subsidiaries.

F49

Textual Amendments

- F49** [S. 309](#) repealed (with effect as mentioned in s. 137(1)(2), [Sch. 26 Pt. 5\(17\)](#) Note of the repealing Act) by [Finance Act 1994 \(c. 9\)](#), [Sch. 15 para. 24](#), [Sch. 26 Pt. 5\(17\)](#)

310 Information.

F50

Textual Amendments

- F50** Pt. 7 Ch. 3 (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

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311 **Nominees, bare trustees and approved investment funds.**

F51
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Textual Amendments

F51 [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#))

312 **Interpretation of Chapter III.**

F52
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.....

Textual Amendments

F52 [Pt. 7 Ch. 3](#) (ss. 289-312), except s. 305A, repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 627](#), [Sch. 3 Pt. 2](#) (with savings in [s. 1034\(3\)](#), [Sch. 2](#)); and s. 312 amended (as saved) (6.4.2007 with effect in accordance with [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 44](#) (with [Sch. 2](#)); and s. 312 further amended (as saved) (retrospective to 6.4.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 16 paras. 16\(1\)\(b\)](#), [18](#), [Sch. 27 Pt. 2\(16\)](#), Note; and s. 312 further amended (as saved) (17.7.2007 with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) \(No. 2\) Order 2007 \(S.I. 2007/1820\)](#), [arts. 1\(1\)](#), [2\(4\)\(5\)](#); and s. 312 further amended (as saved) (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 26 para. 7\(3\)](#)

Changes to legislation:

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[View outstanding changes](#)

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)