

Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XV

SETTLEMENTS

[F1CHAPTER 1B

PROVISIONS AS TO CAPITAL SUMS PAID TO SETTLOR

Textual Amendments

F1 Pt. 15 Ch. 1B heading inserted (with effect in accordance with s. 74(2) of the amending Act) by Finance Act 1995 (c. 4), Sch. 17 para. 8

F2671 Revocable settlements allowing release of obligation.

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Textual Amendments

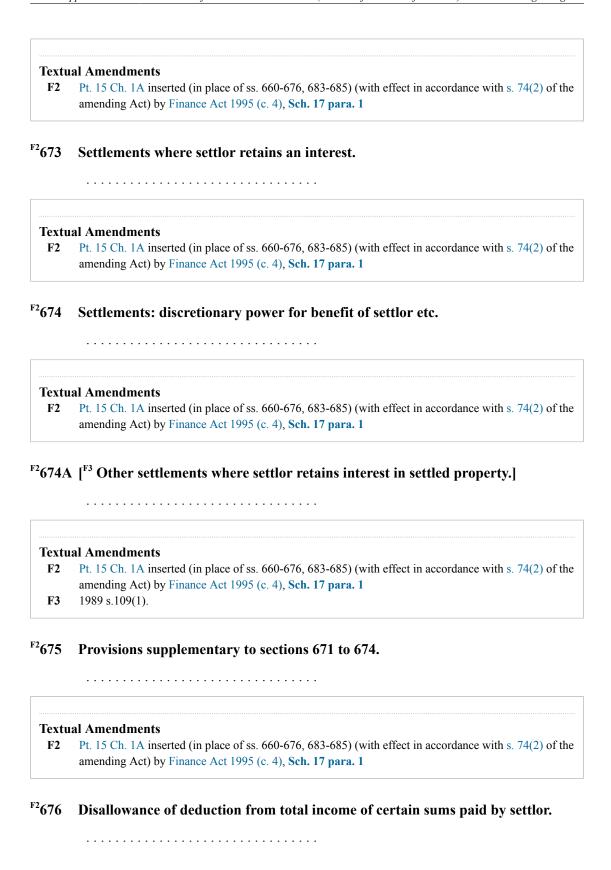
Pt. 15 Ch. 1A inserted (in place of ss. 660-676, 683-685) (with effect in accordance with s. 74(2) of the amending Act) by Finance Act 1995 (c. 4), Sch. 17 para. 1

F2672 Revocable settlements allowing reversion of property.

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Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER 1B is up to date with all changes known to be in force on or before 15 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

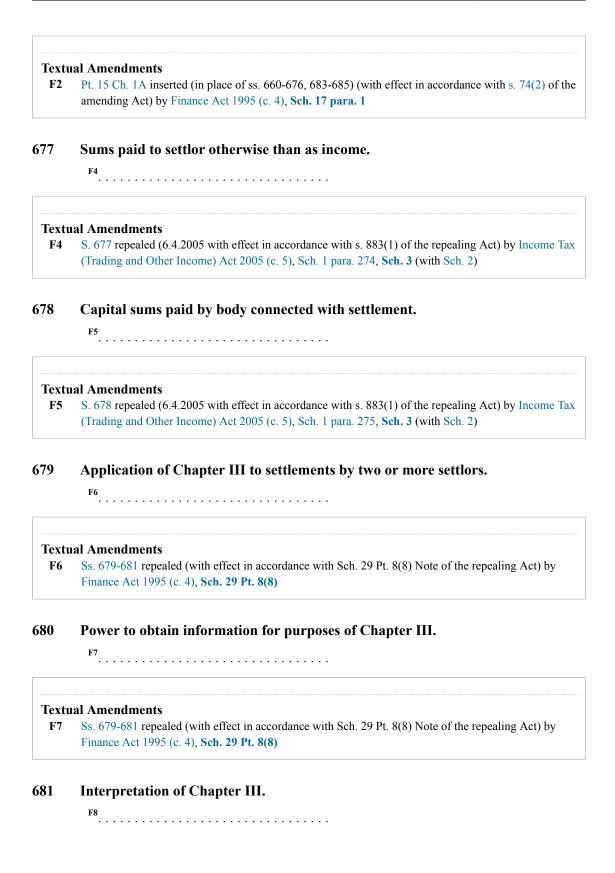


PART XV - SETTLEMENTS

CHAPTER 1B - PROVISIONS AS TO CAPITAL SUMS PAID TO SETTLOR

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Textual Amendments

F8 Ss. 679-681 repealed (with effect in accordance with Sch. 29 Pt. 8(8) Note of the repealing Act) by Finance Act 1995 (c. 4), Sch. 29 Pt. 8(8)

682	Ascertainment of undistributed income.
	F9

Textual Amendments

F9 Ss. 682, 682A repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 276, Sch. 3 (with Sch. 2)

[F10682ASupplementary provisions.

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Textual Amendments

- F10 S. 682A inserted (with effect in accordance with s. 74(2) of the amending Act) by Finance Act 1995 (c. 4), Sch. 17 para. 11
- F11 Ss. 682, 682A repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 276, Sch. 3 (with Sch. 2)

Changes to legislation:

Income and Corporation Taxes Act 1988, CHAPTER 1B is up to date with all changes known to be in force on or before 15 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.

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)