



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XVI

ESTATES OF DECEASED PERSONS IN COURSE OF ADMINISTRATION

695 Limited interests in residue.

F1

Textual Amendments

F1 S. 695 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 204, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

696 Absolute interests in residue.

F2

Textual Amendments

F2 S. 696 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 205, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

697 Supplementary provisions as to absolute interests in residue.

F3

Textual Amendments

F3 S. 697 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 206, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

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698 Special provisions as to certain interests in residue.

^{F4}

Textual Amendments

- F4** S. 698 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 207, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

[^{F6}698A Taxation of income of beneficiaries at lower rate or at rates applicable to [^{F5}distribution] income.

^{F7}]

Textual Amendments

- F5** Word in s. 698A sidenote substituted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), **Sch. 1 para. 288(5)** (with Sch. 2)
- F6** S. 698A inserted (27.7.1993 with effect for the year 1993-1994 and subsequent years of assessment) by 1993 c. 34, s. 79, Sch. 6 paras. 11(2), **25(1)**
- F7** S. 698A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 150, **Sch. 3 Pt. 1** (with Sch. 2)

699 Relief from higher rate tax for inheritance tax on accrued income.

^{F8}

Textual Amendments

- F8** S. 699 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 289, **Sch. 3** (with Sch. 2)

[^{F9}699A Untaxed sums comprised in the income of the estate.

^{F10}]

Textual Amendments

- F9** S. 699A inserted (with effect in accordance with s. 76(6) of the amending Act) by Finance Act 1995 (c. 4), s. 76(4)
- F10** S. 699A repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 208, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

700 Adjustments and information.

^{F11}

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Textual Amendments

F11 S. 700 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. 7 para. 45](#), **Sch. 10 Pt. 12** (with [Sch. 9](#))

701 Interpretation.

F12

Textual Amendments

F12 S. 701 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 210](#), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

702 Application to Scotland.

F13

Textual Amendments

F13 S. 702 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 211](#), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

Changes to legislation:

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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)