



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XVIII

DOUBLE TAXATION RELIEF

CHAPTER II

RULES GOVERNING RELIEF BY WAY OF CREDIT

Miscellaneous rules

804 Relief against income tax in respect of income arising in years of commencement.

F1

Textual Amendments

F1 Ss. 803-804E, 804G-806 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 19, **Sch. 10 Pt. 1** (with Sch. 9)

[^{F2}804ZA] Schemes and arrangements designed to increase relief

F3

Textual Amendments

F2 Ss. 804ZA-804ZC inserted (with effect in accordance with s. 87(3)-(5) of the amending Act) by Finance Act 2005 (c. 7), **s. 87(1)**

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F3** Ss. 803-804E, 804G-806 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 8 para. 19, Sch. 10 Pt. 1](#) (with Sch. 9)

804ZB Effect of notice under section 804ZA

F4

Textual Amendments

- F2** Ss. 804ZA-804ZC inserted (with effect in accordance with s. 87(3)-(5) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 87\(1\)](#)
- F4** Ss. 803-804E, 804G-806 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 8 para. 19, Sch. 10 Pt. 1](#) (with Sch. 9)

804ZC Notices under section 804ZA: further provision

F5]

Textual Amendments

- F2** Ss. 804ZA-804ZC inserted (with effect in accordance with s. 87(3)-(5) of the amending Act) by [Finance Act 2005 \(c. 7\), s. 87\(1\)](#)
- F5** Ss. 803-804E, 804G-806 repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 8 para. 19, Sch. 10 Pt. 1](#) (with Sch. 9)

[^{F7}804A [^{F6}Life assurance companies with overseas branches etc: restriction of credit.]

F8]

Textual Amendments

- F6** S. 804A sidenote substituted (with effect in accordance with [Sch. 30 para. 16\(6\)](#) of the amending Act) by virtue of [Finance Act 2000 \(c. 17\), Sch. 30 para. 16\(5\)](#)
- F7** S. 804A inserted (with effect in accordance with [Sch. 7 para. 10](#) of the amending Act) by [Finance Act 1990 \(c. 29\), Sch. 7 para. 5](#)
- F8** Ss. 803-804E, 804G-806 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. 8 para. 19, Sch. 10 Pt. 1](#) (with Sch. 9)

[^{F9}804B Insurance companies carrying on more than one category of business: restriction of credit.

F10]

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F9** S. 804B inserted (with effect in accordance with Sch. 30 para. 17(2) of the amending Act) by Finance Act 2000 (c. 17), Sch. 30 para. 17(1)
- F10** Ss. 803-804E, 804G-806 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. 8 para. 19, Sch. 10 Pt. 1 (with Sch. 9)

[^{F11}804C Insurance companies: allocation of expenses etc in computations under [^{F12}section 35 of CTA 2009].

F13

Textual Amendments

- F11** Ss. 804C-804E inserted (with effect in accordance with Sch. 30 para. 18(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 30 para. 18(1)
- F12** Words in s. 804C heading substituted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 251(3) (with Sch. 2 Pts. 1, 2)
- F13** Ss. 803-804E, 804G-806 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. 8 para. 19, Sch. 10 Pt. 1 (with Sch. 9)

804D Interpretation of section 804C in relation to life assurance business etc.

F14

Textual Amendments

- F11** Ss. 804C-804E inserted (with effect in accordance with Sch. 30 para. 18(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 30 para. 18(1)
- F14** Ss. 803-804E, 804G-806 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. 8 para. 19, Sch. 10 Pt. 1 (with Sch. 9)

804E Interpretation of section 804C in relation to other insurance business.

F15]

Textual Amendments

- F11** Ss. 804C-804E inserted (with effect in accordance with Sch. 30 para. 18(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 30 para. 18(1)
- F15** Ss. 803-804E, 804G-806 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. 8 para. 19, Sch. 10 Pt. 1 (with Sch. 9)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

[^{F16}804F Interpretation of sections 804A to 804E.

^{F17}

Textual Amendments

- F16** S. 804F inserted (with effect in accordance with Sch. 30 para. 19(2) of the amending Act) by Finance Act 2000 (c. 17), Sch. 30 para. 19(1)
- F17** S. 804F repealed (with effect in accordance with Sch. 10 para. 17(2) of the repealing Act) by Finance Act 2007 (c. 11), Sch. 10 para. 14(2)(e), Sch. 27 Pt. 2(10), Note

[^{F18}804G Reduction in credit: payment by reference to foreign tax

^{F19}

Textual Amendments

- F18** S. 804G inserted (with effect in accordance with s. 59(13) of the amending Act) by Finance Act 2009 (c. 10), s. 59(2)
- F19** Ss. 803-804E, 804G-806 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. 8 para. 19, Sch. 10 Pt. 1 (with Sch. 9)

805 Elections against credit.

^{F20}

Textual Amendments

- F20** Ss. 803-804E, 804G-806 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. 8 para. 19, Sch. 10 Pt. 1 (with Sch. 9)

806 Time limit for claims etc.

^{F21}

Textual Amendments

- F21** Ss. 803-804E, 804G-806 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. 8 para. 19, Sch. 10 Pt. 1 (with Sch. 9) (subject to amendment to s. 806 by Finance Act 2008 (c. 9), s. 118(2), Sch. 39 para. 24; S.I. 2009/403, arts. 2(2), 10)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income and Corporation Taxes Act 1988. Any changes that have already been made by the team 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)