



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XVIII

DOUBLE TAXATION RELIEF

CHAPTER III

MISCELLANEOUS PROVISIONS

807 Sale of securities with or without accrued interest.

^{F1}

Textual Amendments

F1 Ss. 807, 807A repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 27, **Sch. 10 Pt. 1** (with Sch. 9)

[^{F2}807A Disposals and acquisitions of company loan relationships with or without interest.

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Textual Amendments

F2 S. 807A inserted (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), **Sch. 14 para. 46** (with Sch. 15)

F3 Ss. 807, 807A repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 27, **Sch. 10 Pt. 1** (with Sch. 9)

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[^{F4}European cross-border transfers of business

Textual Amendments

- F4** [S. 807B](#) and preceding cross-heading inserted (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. 257** (with [Sch. 2 Pts. 1, 2](#))

807B Introduction to section 807C

F5

Textual Amendments

- F5** [Ss. 807B-807G](#) repealed (1.4.2010 with effect in accordance with [s. 381\(1\)](#) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#),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. 28](#), **Sch. 10 Pt. 1** (with [Sch. 9](#))

^{F6}807C Tax treated as chargeable in respect of transfer of loan relationship, derivative contract or intangible fixed assets

F7]]

Textual Amendments

- F6** [S. 807C](#) inserted (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. 258** (with [Sch. 2 Pts. 1, 2](#))
- F7** [Ss. 807B-807G](#) repealed (1.4.2010 with effect in accordance with [s. 381\(1\)](#) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#),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. 28](#), **Sch. 10 Pt. 1** (with [Sch. 9](#))

[^{F8}European cross-border mergers

Textual Amendments

- F8** [S. 807D](#) and preceding cross-heading inserted (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. 259** (with [Sch. 2 Pts. 1, 2](#))

807D Introduction to section 807E

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Textual Amendments

- F9** [Ss. 807B-807G](#) 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. 28](#), **Sch. 10 Pt. 1** (with [Sch. 9](#))

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[^{F10} 807E Tax treated as chargeable in respect of transfer of loan relationship, derivative contract or intangible fixed assets

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Textual Amendments

- F10** S. 807E inserted (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. 260** (with Sch. 2 Pts. 1, 2)
- F11** Ss. 807B-807G 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. 28, **Sch. 10 Pt. 1** (with Sch. 9)

^{F12} Transparent entities involved in cross-border transfers and mergers

Textual Amendments

- F12** S. 807F and preceding cross-heading inserted (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. 261** (with Sch. 2 Pts. 1, 2)

807F Introduction to section 807G

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Textual Amendments

- F13** Ss. 807B-807G 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. 28, **Sch. 10 Pt. 1** (with Sch. 9)

[^{F14} 807G Tax treated as chargeable in respect of relevant transactions

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Textual Amendments

- F14** S. 807G inserted (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. 262** (with Sch. 2 Pts. 1, 2)
- F15** Ss. 807B-807G 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. 28, **Sch. 10 Pt. 1** (with Sch. 9)

808 Restriction on deduction of interest or dividends from trading income.

^{F16}

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Textual Amendments

- F16** S. 808 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 115, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F17} **808A Interest: special relationship.**

F18]

Textual Amendments

- F17** S. 808A inserted (16.7.1992 with application in relation to interest paid after 14.5.1992) by Finance (No. 2) Act 1992 (c. 48), **s.52**
- F18** Ss. 808A-809 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. 29, **Sch. 10 Pt. 1** (with Sch. 9)

[^{F19} **808B Royalties: special relationship.**

F20]

Textual Amendments

- F19** S. 808B inserted (with effect in accordance with Sch. 30 para. 25(2) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 30 para. 25(1)**
- F20** Ss. 808A-809 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. 29, **Sch. 10 Pt. 1** (with Sch. 9)

809 Relief in respect of discretionary trusts.

F21

Textual Amendments

- F21** Ss. 808A-809 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. 29, **Sch. 10 Pt. 1** (with Sch. 9)

810 Postponement of capital allowances to secure double taxation relief.

F22

Textual Amendments

- F22** S. 810 repealed (with effect in accordance with Sch. 30 para. 26(2) of the repealing Act) by Finance Act 2000 (c. 17), Sch. 30 para. 26(1), **Sch. 40 Pt. 2(13)**, Note

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811 Deduction for foreign tax where no credit allowable.

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Textual Amendments

F23 [S. 811](#) 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. 29](#), **Sch. 10 Pt. 1** (with [Sch. 9](#))

812 Withdrawal of right to tax credit of certain non-resident companies connected with unitary states.

F24
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Textual Amendments

F24 [Ss. 812-814](#) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10**
Group 1

813 Recovery of tax credits incorrectly paid.

F25
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Textual Amendments

F25 [Ss. 812-814](#) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10**
Group 1

814 Arrangements to avoid section 812.

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Textual Amendments

F26 [Ss. 812-814](#) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10**
Group 1

815 Power to inspect documents.

F27
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Textual Amendments

F27 [S. 815](#) omitted (13.8.2009) by virtue of [The Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 23](#)

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[^{F28}815A Transfer of a non-UK trade.

^{F29}

Textual Amendments

F28 S. 815A inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 50

F29 Ss. 815A-815B 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. 32, **Sch. 10 Pt. 1** (with Sch. 9)

[^{F30}815A~~UK~~ residents and foreign enterprises

^{F31}

Textual Amendments

F30 S. 815AZA inserted (with effect in accordance with s. 59(2) of the amending Act) by Finance Act 2008 (c. 9), s. 59(1)

F31 Ss. 815A-815B 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. 32, **Sch. 10 Pt. 1** (with Sch. 9)

[^{F32}815AMutual agreement procedure and presentation of cases under arrangements.

^{F33}

Textual Amendments

F32 S. 815AA inserted (with effect in accordance with Sch. 30 para. 28(2)(3) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 30 para. 28(1)**

F33 Ss. 815A-815B 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. 32, **Sch. 10 Pt. 1** (with Sch. 9)

[^{F34}815B The Arbitration Convention.

^{F35}

Textual Amendments

F34 S. 815B inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 51(1)

F35 Ss. 815A-815B 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. 32, **Sch. 10 Pt. 1** (with Sch. 9)

[^{F36}815C Exchange of information with other [^{F37}territories].

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Textual Amendments

- F36** S. 815C inserted (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), **s. 146(1)**
- F37** Word in [s. 815C](#) sidenote substituted (with effect in accordance with [s. 88\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), **s. 88(2)(b)**
- F38** S. 815C repealed (19.7.2006) by [Finance Act 2006 \(c. 25\)](#), **Sch. 26 Pt. 8(2)**

816 Disclosure of information.

F39

Textual Amendments

- F39** S. 816 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. 32**, **Sch. 10 Pt. 1** (with [Sch. 9](#)) (subject to the omission of s. 816(3), so far as it continues to have effect, by virtue of [Finance Act 2011 \(c. 11\)](#), **Sch. 23 paras. 55(e)**, **65**)

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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)