



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- F1** Ss. 807, 807A repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 27,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

^{F3}]

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- F3** Ss. 807, 807A repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 27,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- F5** [Ss. 807B-807G](#) repealed (1.4.2010 with effect in accordance with [s. 381\(1\)](#) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#),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- F7** [Ss. 807B-807G](#) repealed (1.4.2010 with effect in accordance with [s. 381\(1\)](#) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#),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

F9

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

^{F11}]]

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

^{F13}

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.

F23
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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.

F26
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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. 815A~~UK~~ 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}815A Mutual 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].

^{F38}

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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)