



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XVII

#### TAX AVOIDANCE

### CHAPTER VI

#### MISCELLANEOUS

*[<sup>F1</sup>Factoring of income receipts etc*

[<sup>F1</sup>774E Sections 774B and 774D: exceptions

<sup>F2</sup> .....]

#### Textual Amendments

- F1** Ss. 774A-774G and preceding cross-heading inserted (with effect in accordance with Sch. 6 para. 6(2)-(7) of the amending Act) by Finance Act 2006 (c. 25), Sch. 6 para. 6(1)
- F2** Ss. 774A-774G repealed for specified purposes (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 104, Sch. 3 Pt. 2 (with Sch. 2); and ss. 774A-774G repealed for remaining purposes (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c.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. 265, Sch. 10 Pt. 10 (with Sch. 9)

**Status:**

Point in time view as at 01/04/2010.

**Changes to legislation:**

There are outstanding changes not yet made by the [legislation.gov.uk](https://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.