

*Status: Point in time view as at 16/10/1992.*

*Changes to legislation: Trade Union and Labour Relations (Consolidation) Act 1992, Cross Heading: Income and Corporation Taxes Act 1988 (c.1) is up to date with all changes known to be in force on or before 18 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 2 **U.K.**

#### CONSEQUENTIAL AMENDMENTS

##### **Extent Information**

**E1** See s.301(2)(f)

##### *Income and Corporation Taxes Act 1988 (c.1)*

- 37 In section 467 of the Income and Corporation Taxes Act 1988 (exemption for trade unions and employers' associations), in subsection (4)—
- (a) in paragraph (a), for “section 8 of the Trade Union and Labour Relations Act 1974” substitute “section 2 of the Trade Union and Labour Relations (Consolidation) Act 1992”, and
  - (b) in paragraph (b) for “section 8 of the Trade Union and Labour Relations Act 1974” substitute “section 123 of the Trade Union and Labour Relations (Consolidation) Act 1992”.

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