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**Changes to legislation:** Child Support, Pensions and Social Security Act 2000, Cross Heading: The Income and Corporation Taxes Act 1988 (c.1) is up to date with all changes known to be in force on or before 24 April 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 3

#### AMENDMENT OF ENACTMENTS RELATING TO CHILD SUPPORT

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

- 8 (1) The Income and Corporation Taxes Act 1988 shall be amended as follows.
- (2) <sup>F1</sup> .....
- (3) In section 617 (social security benefits and contributions), in subsection (2)(ae), for “section 24 of the Child Support Act 1995 or under any corresponding enactment” there shall be substituted “ any enactment corresponding to section 24 of the Child Support Act 1995 ”.

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#### **Textual Amendments**

- F1** Sch. 3 para. 8(2) repealed (with effect as mentioned in s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1031, [Sch. 3 Pt. 1](#) (with Sch. 2)

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#### **Commencement Information**

- I1** Sch. 3 para. 8 partly in force; Sch. 3 para. 8 not in force at Royal Assent, see s. 86(2); Sch. 3 para. 8 in force for certain purposes at 3.3.2003 by [S.I. 2003/192](#), [art. 3](#), Sch.

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 70A inserted by [2012 c. 5 Sch. 3 para. 13](#)
- Sch. 7 para. 1(2)(c) inserted by [2007 c. 5 Sch. 5 para. 13](#)
- Sch. 7 para. 6(5A)(5B) inserted by [2012 c. 5 Sch. 11 para. 13\(3\)](#)
- Sch. 7 para. 6(8)(b) inserted by [2012 c. 5 Sch. 11 para. 13\(4\)\(b\)](#)
- Sch. 7 para. 6(8)(a) words in Sch. 7 para. 6(8) renumbered as Sch. 7 para. 6(8)(a) by [2012 c. 5 Sch. 11 para. 13\(4\)\(a\)](#)

**Commencement Orders yet to be applied to the Child Support, Pensions and Social Security Act 2000**

Commencement Orders bringing provisions within this Act into force:

- [S.I. 2003/346 art. 2](#) amendment to earlier commencing [SI 2003/192 art. 6](#)