

Status: Point in time view as at 17/07/2012.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Counselling and retraining expenses is up to date with all changes known to be in force on or before 12 June 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)



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART IV

PROVISIONS RELATING TO THE SCHEDULE D CHARGE

CHAPTER V

COMPUTATIONAL PROVISIONS

[^{F1}Counselling and retraining expenses

Textual Amendments

- F1** [S. 76ZC](#) and 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. 33](#) (with [Sch. 2 Pts. 1, 2](#))

76ZC **Counselling and other outplacement services**

F2

Textual Amendments

- F2** [Ss. 76ZC-76ZE](#) omitted (with effect in accordance with [s. 148\(1\)](#) of the repealing Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 16 para. 5](#) (with [Sch. 17](#))

[^{F3}76ZD **Retraining courses**

F4]

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Textual Amendments

- F3** S. 76ZD 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. 34** (with Sch. 2 Pts. 1, 2)
- F4** Ss. 76ZC-76ZE omitted (with effect in accordance with s. 148(1) of the repealing Act) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 5** (with Sch. 17)

Retraining courses: recovery of tax
^{F5}76ZE ^{F6}]]

Textual Amendments

- F5** S. 76ZE 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. 35** (with Sch. 2 Pts. 1, 2)
- F6** Ss. 76ZC-76ZE omitted (with effect in accordance with s. 148(1) of the repealing Act) by virtue of Finance Act 2012 (c. 14), **Sch. 16 para. 5** (with Sch. 17)

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