

Status: Point in time view as at 03/01/2008.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Mileage allowances is up to date with all changes known to be in force on or before 16 September 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 V

PROVISIONS RELATING TO THE SCHEDULE E CHARGE

CHAPTER IV

OTHER EXEMPTIONS AND RELIEFS

[^{F1} Mileage allowances

Textual Amendments

F1 Ss. 197B-197F and preceding cross-heading inserted by [Finance Act 1990 \(c. 29\)](#), s. 23, [Sch. 4](#)

197B

F2

Textual Amendments

F2 Ss. 197B-197F repealed (with effect in accordance with Sch. 33 Pt. 2(1) Note of the repealing Act) by [Finance Act 2001 \(c. 9\)](#), [Sch. 33 Pt. 2\(1\)](#)

197C

F3

Status: Point in time view as at 03/01/2008.

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Textual Amendments

F3 Ss. 197B-197F repealed (with effect in accordance with Sch. 33 Pt. 2(1) Note of the repealing Act) by Finance Act 2001 (c. 9), **Sch. 33 Pt. 2(1)**

197D

F4

Textual Amendments

F4 Ss. 197B-197F repealed (with effect in accordance with Sch. 33 Pt. 2(1) Note of the repealing Act) by Finance Act 2001 (c. 9), **Sch. 33 Pt. 2(1)**

197E

F5

Textual Amendments

F5 Ss. 197B-197F repealed (with effect in accordance with Sch. 33 Pt. 2(1) Note of the repealing Act) by Finance Act 2001 (c. 9), **Sch. 33 Pt. 2(1)**

197F

F6]

Textual Amendments

F6 Ss. 197B-197F repealed (with effect in accordance with Sch. 33 Pt. 2(1) Note of the repealing Act) by Finance Act 2001 (c. 9), **Sch. 33 Pt. 2(1)**

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