



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART VIII

#### TAXATION OF INCOME AND CHARGEABLE GAINS OF COMPANIES

##### *Chargeable gains*

**F1**345 .....

#### Textual Amendments

**F1** S. 345 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with ss. 60, 101(1), 171, 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

**F2**346 .....

#### Textual Amendments

**F2** S. 346 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with ss. 60, 101(1), 171, 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

**F3**347 .....

**Status:** Point in time view as at 01/04/2009.

**Changes to legislation:** *Income and Corporation Taxes Act 1988, Cross Heading: Chargeable gains is up to date with all changes known to be in force on or before 15 July 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)*

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### **Textual Amendments**

- F3** S. 347 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch.12** (with ss. 60, 101(1), 171, 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

**Status:**

Point in time view as at 01/04/2009.

**Changes to legislation:**

Income and Corporation Taxes Act 1988, Cross Heading: Chargeable gains is up to date with all changes known to be in force on or before 15 July 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.