



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XI

CLOSE COMPANIES

[^{F1}CHAPTER II

CHARGES TO TAX IN CONNECTION WITH LOANS]

Textual Amendments

- F1** [Pt. 11 Ch. 2](#) (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010](#) (c. 4), [Sch. 1 para. 41](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

419 Loans to participators etc.

F2

Textual Amendments

- F2** [Pt. 11 Ch. 2](#) (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010](#) (c. 4), [Sch. 1 para. 41](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

420 Exceptions from section 419.

F3

Status: Point in time view as at 15/09/2016.

Changes to legislation: *Income and Corporation Taxes Act 1988, CHAPTER II is up to date with all changes known to be in force on or before 14 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)*

Textual Amendments

F3 Pt. 11 Ch. 2 (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 41, **Sch. 3 Pt. 1** (with Sch. 2)

421 Taxation of borrower when loan under section 419 released etc

F4

Textual Amendments

F4 Pt. 11 Ch. 2 (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 41, **Sch. 3 Pt. 1** (with Sch. 2)

422 Extension of section 419 to loans by companies controlled by close companies.

F5

Textual Amendments

F5 Pt. 11 Ch. 2 (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 41, **Sch. 3 Pt. 1** (with Sch. 2)

Status:

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Changes to legislation:

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