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)



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XI

CLOSE COMPANIES

[F1CHAPTER II

CHARGES TO TAX IN CONNECTION WITH LOANS

Pt. 11 Ch. 2 (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing

Textual Amendments

Exceptions from section 419.

F3

420

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 F2 Textual Amendments F2 Pt. 11 Ch. 2 (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 41, Sch. 3 Pt. 1 (with Sch. 2)

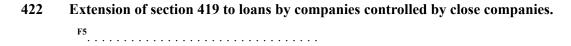
Status: Point in time view as at 15/09/2016.

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F3 Pt. 11 Ch. 2 (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 41, Sch. 3 Pt. 1 (with Sch. 2)

Textual Amendments F4 Pt. 11 Ch. 2 (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 41, Sch. 3 Pt. 1 (with Sch. 2)



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F5 Pt. 11 Ch. 2 (ss. 419-422) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 41, Sch. 3 Pt. 1 (with Sch. 2)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

Point in time view as at 15/09/2016.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