



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XIII **U.K.**

MISCELLANEOUS SPECIAL PROVISIONS

CHAPTER VI **U.K.**

OTHER PROVISIONS

Miscellaneous

577 Business entertaining expenses. **U.K.**

^{F1}

Textual Amendments

F1 S. 577 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 191, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

[^{F2}577A Expenditure involving crime. **U.K.**

^{F3}

Textual Amendments

F2 S. 577A inserted (with application in accordance with s. 123(2) of the amending Act) by Finance Act 1993 (c. 34), s. 123(1)(2)

F3 S. 577A repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 192, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous 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)

578 Housing grants. U.K.

F4

Textual Amendments
F4 Ss. 578 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 193, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

[^{F5}578A Expenditure on car hire U.K.]

F6

Textual Amendments
F5 Ss. 578A, 578B inserted (with effect in accordance with s. 579 of the amending Act) by Capital Allowances Act 2001 (c. 2), Sch. 2 para. 52 (with Sch. 3 para. 113)
F6 Ss. 578A, 578B repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 194, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

578B Expenditure on car hire: supplementary U.K.

F7]

Textual Amendments
F5 Ss. 578A, 578B inserted (with effect in accordance with s. 579 of the amending Act) by Capital Allowances Act 2001 (c. 2), Sch. 2 para. 52 (with Sch. 3 para. 113)
F7 Ss. 578A, 578B repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 194, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

579 Statutory redundancy payments. U.K.

F8

Textual Amendments
F8 Ss. 579, 580 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 195, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

580 Provisions supplementary to section 579. U.K.

F9

Textual Amendments
F9 Ss. 579, 580 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 195, Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous 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)

[^{F10}**580A** Relief from tax on annual payments under certain insurance policies. **U.K.**

^{F11}

Textual Amendments

- F10** Ss. 580A, 580B inserted (with effect in accordance with s. 143(2)-(5) of the amending Act) by Finance Act 1996 (c. 8), s. 143(1)
- F11** Ss. 580A-580C repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 240, Sch. 3 (with Sch. 2)

580B Meaning of “self-contained” for the purposes of s.580A. **U.K.**

^{F12}]

Textual Amendments

- F10** Ss. 580A, 580B inserted (with effect in accordance with s. 143(2)-(5) of the amending Act) by Finance Act 1996 (c. 8), s. 143(1)
- F12** Ss. 580A-580C repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 240, Sch. 3 (with Sch. 2)

[^{F13}**580C** Relief from tax on annual payments under immediate needs annuities **U.K.**

^{F14}]

Textual Amendments

- F13** S. 580C inserted (with effect in accordance with s. 147(6) of the amending Act) by Finance Act 2004 (c. 12), s. 147(3)
- F14** Ss. 580A-580C repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 240, Sch. 3 (with Sch. 2)

581 Borrowing in foreign currency by local authorities and statutory corporations. **U.K.**

^{F15}

Textual Amendments

- F15** S. 581 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 241, Sch. 3 (with Sch. 2)

[^{F16}**581A** Interest on foreign currency securities etc. **U.K.**

^{F17}]

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous 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)

Textual Amendments

- F16** S. 581A inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [Sch. 1 para. 242](#) (with [Sch. 2](#))
- F17** S. 581A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 133](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

582 Funding bonds issued in respect of interest on certain debts. U.K.

F18

Textual Amendments

- F18** S. 582 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 196](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

[^{F19} 582A Designated international organisations: miscellaneous exemptions. U.K.

F20]

Textual Amendments

- F19** S. 582A inserted by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), [s. 118\(1\)](#)
- F20** S. 582A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 135](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

583 Inter-American Development Bank. U.K.

F21

Textual Amendments

- F21** S. 583 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [Sch. 1 para. 244](#), [Sch. 3](#) (with [Sch. 2](#))

584 Relief for unremittable overseas income U.K.

F22

Textual Amendments

- F22** S. 584 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 197](#), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

585 Relief from tax on delayed remittances. U.K.

F23

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous 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)

Textual Amendments

F23 S. 585 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), Sch. 1 para. 246, Sch. 3](#) (with Sch. 2)

586 Disallowance of deductions for war risk premiums. U.K.

F24

Textual Amendments

F24 Ss. 586, 587 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\), Sch. 1 para. 198, Sch. 3 Pt. 1](#) (with Sch. 2 Pts. 1, 2)

587 Disallowance of certain payments in respect of war injuries to employees. U.K.

F25

Textual Amendments

F25 Ss. 586, 587 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\), Sch. 1 para. 198, Sch. 3 Pt. 1](#) (with Sch. 2 Pts. 1, 2)

[^{F26}587A New issues of securities: extra return. U.K.]

F27

Textual Amendments

F26 S. 587A inserted by [Finance Act 1991 \(c. 31, SIF 63:1\), s. 54, Sch. 12 para. 1](#) (with application as referred to in Sch. 12 para. 5 of that Act)

F27 S. 587A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 136, Sch. 3 Pt. 1](#) (with Sch. 2)

[^{F28}587B [^{F29}Gifts of shares, securities and real property to charities etc] U.K.]

F30

Textual Amendments

F28 S. 587B inserted (with effect in accordance with s. 43(3) of the amending Act) by [Finance Act 2000 \(c. 17\), s. 43\(1\)](#)

F29 S. 587B sidenote substituted (with effect in accordance with s. 97(6) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 97\(4\)](#)

F30 S. 587B 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. 89, Sch. 3 Pt. 1](#) (with Sch. 2)

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous 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)

[^{F31}587B Qualifying interests in land held jointly U.K.]

^{F32}

Textual Amendments

- F31** S. 587BA inserted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), **Sch. 1 para. 138** (with Sch. 2)
- F32** S. 587BA 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. 90**, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F33}587C Supplementary provision for gifts of real property U.K.]

^{F34}

Textual Amendments

- F33** S. 587C inserted (with effect in accordance with s. 97(6) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), **s. 97(5)**
- F34** S. 587C 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. 91**, **Sch. 3 Pt. 1** (with Sch. 2)

588 Training courses for employees. U.K.

^{F35}

Textual Amendments

- F35** S. 588 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), **Sch. 1 para. 200**, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

589 Qualifying courses of training etc. U.K.

^{F36}

Textual Amendments

- F36** S. 589 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), **Sch. 6 para. 68**, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F37}589A Counselling services for employees. U.K.]

^{F38}

Textual Amendments

- F37** Ss. 589A, 589B inserted (27.7.1993) by [Finance Act 1993 \(c. 34\)](#), **s. 108**

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous 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)

F38 S. 589A repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 201, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

F39 **589B Qualifying counselling services etc.** **U.K.**

- (1) ^{F40}
- (2) ^{F40}
- (3) ^{F40}
- [^{F41}(4) ^{F40}
- (4A) ^{F40}]
- (5) ^{F42}

Textual Amendments

- F39** Ss. 589A, 589B inserted (27.7.1993) by Finance Act 1993 (c. 34), **s. 108**
- F40** S. 589B(1)-(4A) repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 70(2), **Sch. 8 Pt. 1** (with Sch. 7)
- F41** S. 589B(4)(4A) substituted for s. 589B(4) (with effect in accordance with s. 57(4) of the amending Act) by Finance Act 2001 (c. 9), **Sch. 12 Pt. 2 para. 13**
- F42** S. 589B(5) repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 202, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Status:

Point in time view as at 01/04/2010.

Changes to legislation:

Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous 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.