



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XVII **U.K.**

TAX AVOIDANCE

CHAPTER II **U.K.**

TRANSFERS OF SECURITIES

Transfers with or without accrued interest: supplemental

720 Nominees, trustees etc. **U.K.**

F1

Textual Amendments

F1 Ss. 710-727A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 162, **Sch. 3 Pt. 1** (with Sch. 2)

721 Death. **U.K.**

F2

Textual Amendments

F2 Ss. 710-727A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 162, **Sch. 3 Pt. 1** (with Sch. 2)

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Transfers with or without accrued interest: supplemental 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) View outstanding changes

722 Trading stock. U.K.

F3

Textual Amendments
F3 Ss. 710-727A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 162, Sch. 3 Pt. 1 (with Sch. 2)

[^{F4}**722A Gilt strips: deemed transfer. U.K.**

F5]

Textual Amendments
F4 S. 722A inserted (29.4.1996) by Finance Act 1996 (c. 8), Sch. 40 para. 6
F5 Ss. 710-727A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 162, Sch. 3 Pt. 1 (with Sch. 2)

723 Foreign securities: delayed remittances U.K.

F6

Textual Amendments
F6 Ss. 710-727A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 162, Sch. 3 Pt. 1 (with Sch. 2)

724 Insurance companies. U.K.

F7

Textual Amendments
F7 S. 724 repealed (with effect in accordance with s. 105(1) of the repealing Act) by Finance Act 1996 (c. 8), Sch. 41 Pt. 5(3), Note

^{F8}**725 U.K.**

Textual Amendments
F8 S. 725 repealed (27.7.1993 with effect for the year 1992-93 and subsequent years of assessment) by 1993 c. 34, s. 213, Sch. 23 Pt. III(12) Note 5

^{F9}**726 U.K.**

Changes to legislation: *Income and Corporation Taxes Act 1988, Cross Heading: Transfers with or without accrued interest: supplemental 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) View outstanding changes*

Textual Amendments

- F9** S. 726 repealed (for the year 1991-92 and subsequent years of assessment) by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), s. 123, [Sch. 19 Pt. V](#), Note 6

[^{F10}**726A**New issues of securities. **U.K.**

^{F11}

Textual Amendments

- F10** S. 726A inserted by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), s. 54, [Sch. 12 paras. 2, 5](#)
- F11** Ss. 710-727A 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. 162, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

727 **Stock lending.** **U.K.**

^{F12}

Textual Amendments

- F12** Ss. 710-727A 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. 162, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F13}**727A**Exception for sale and repurchase of securities. **U.K.**

^{F14}

Textual Amendments

- F13** S. 727A inserted (with effect in accordance with s. 79(3) of the amending Act) by [Finance Act 1995 \(c. 4\)](#), s. 79(1) (with s. 79(4))
- F14** Ss. 710-727A 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. 162, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

728 **Information.** **U.K.**

^{F15}

Textual Amendments

- F15** S. 728 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 ([S.I. 2009/2035](#)), art. 1, Sch. para. 20

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)