

Status: Point in time view as at 01/02/1991.

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

SCHEDULES

SCHEDULE 16 **U.K.**

^{M1} COLLECTION OF INCOME TAX ON COMPANY PAYMENTS WHICH ARE NOT DISTRIBUTIONS

Modifications etc. (not altering text)

C1 See—1970(M) s.55—recovery of tax not in dispute.1970(M) s.87—interest on overdue ACT.1988 s.339—donations to charity.1988 s.341—payments of interest etc between related companies.1988 s.479—interest paid on deposits with banks etc. (but ceases to have effect as regards interest paid or credited on or after 6April 1991).1988 s.480A—relevant deposits: deduction of tax from interest payments.S.I. 1988 No.482 (in Part III Vol.5) regn. 7—Building Society Regulations.

Marginal Citations

M1 Source—1972 Sch.20

Interpretation

- 1 In this Schedule “relevant payment” means any payment to which section 350(4) (a) applies.

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