

Status: This version of this provision no longer has effect.

Changes to legislation: Income and Corporation Taxes Act 1988, Paragraph 2 is up to date with all changes known to be in force on or before 15 October 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

SCHEDULES

^{F1}F1 [^{F2}F2 SCHEDULE 23ZA]

Textual Amendments

- F1** Sch. 23ZA repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3, Note (with Sch. 36)
- F2** Sch. 23ZA inserted (28.7.2000) by Finance Act 2000 (c. 17), s. 61, Sch. 13 para. 27 (with Sch. 13 paras. 28, 29)

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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 [S.I. 2010/875](#) was revoked (27.8.2010) by [SI 2010/1906](#), reg. 2 without having come into force)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 The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by [2005 c. 22, Sch. 6 para. 4\(1\)\(6\)](#))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](#))