

Status: This version of this part no longer has effect.

Changes to legislation: Income and Corporation Taxes Act 1988, Part 2 is up to date with all changes known to be in force on or before 14 June 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}SCHEDULE A2

Textual Amendments

- F1** Sch. A2 repealed (with effect in accordance with s. 26(8)-(11) of the repealing Act) by [Finance Act 2006](#) (c. 25), s. 26(2), [Sch. 26 Pt. 3\(1\)](#), Note
- F2** Sch. A2 inserted (with effect in accordance with s. 28(4)(5) of the amending Act) by [Finance Act 2004](#) (c. 12), s. 28(2)(6), [Sch. 3](#)

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 S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)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 The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))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