

*Status: Point in time view as at 22/08/2014.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 246Q is up to date with all changes known to be in force on or before 14 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)*



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART VI

#### COMPANY DISTRIBUTIONS, TAX CREDITS ETC

#### [<sup>F1</sup>CHAPTER VA

#### FOREIGN INCOME DIVIDENDS

#### *Repayment or set-off of advance corporation tax*

[<sup>F1</sup>246Q Repayment or set-off: supplementary.

<sup>F2</sup> .....

#### Textual Amendments

**F1** Pt. 6 Ch. 5A (ss. 246A-246Y) inserted (3.5.1994) by Finance Act 1994 (c. 9), Sch. 16 para. 1

**F2** Ss. 246A-246Y (Pt. 6 Ch. 5A) repealed (with effect in accordance with Sch. 6 para. 3(2)-(4) of the repealing Act) by Finance (No. 2) Act 1997 (c. 58), Sch. 6 para. 3(1), Sch. 8 Pt. 2(11), Note

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