



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART II

[^{F1}PROVISIONS RELATING TO THE SCHEDULE A CHARGE]

Deductions and other allowances

25 Deductions from rent: general rules.

^{F1}

Textual Amendments

F1 S. 25 ceased to have effect except for specified purposes (with effect in accordance with s. 39(4)(5) of the amending Act) by virtue of Finance Act 1995 (c. 4), s. 39(3), Sch. 6 para. 4(a); and s. 25 repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by Finance Act 1998 (c. 36), ss. 38(1), 165, Sch. 5 para. 6, Sch. 27 Pt. 3(4), Note (with Sch. 5 paras. 65, 68, 73)

Status:

Point in time view as at 21/10/2009.

Changes to legislation:

Income and Corporation Taxes Act 1988, Section 25 is up to date with all changes known to be in force on or before 13 August 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.