

*Status: Point in time view as at 19/07/2006.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 31 is up to date with all changes known to be in force on or before 01 September 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 II

#### [<sup>F1</sup>PROVISIONS RELATING TO THE SCHEDULE A CHARGE]

##### *Deductions and other allowances*

#### 31 Provisions supplementary to sections 25 to 30.

<sup>F1</sup> .....

##### **Textual Amendments**

**F1** S. 31 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with s. 39(4)(5) of the amending Act) by virtue of Finance Act 1995 (c. 4), s. 39(3), **Sch. 6 para. 4(c)**; and s. 31 repealed (with effect as mentioned in s. 38(2)(3) of the repealing Act) by Finance Act 1998 (c. 36), ss. 38(1), 165, Sch. 5 para. 12, **Sch. 27 Pt. 3(4)**, Note (with Sch. 5 paras. 65, 68, 73)

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