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*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 45 is up to date with all changes known to be in force on or before 10 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)*

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# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART III

#### [<sup>F1</sup>GOVERNMENT SECURITIES]

##### *General*

#### 45 Interpretation of Part III.

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

#### **Textual Amendments**

**F1** S. 45 repealed (with effect in accordance with Sch. 7 para. 32 and Sch. 41 Pt. 5(2) Note of the repealing Act) by Finance Act 1996 (c. 8), ss. 79, 205, Sch. 7 para. 8, **Sch. 41 Pt. 5(2)** (with Sch. 7 paras. 33-35)

**Status:**

Point in time view as at 22/07/2004.

**Changes to legislation:**

Income and Corporation Taxes Act 1988, Section 45 is up to date with all changes known to be in force on or before 10 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.