

*Status: Point in time view as at 19/07/2007.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 622 is up to date with all changes known to be in force on or before 14 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 XIV **U.K.**

PENSION SCHEMES, SOCIAL SECURITY BENEFITS, LIFE ANNUITIES ETC.

### CHAPTER III **U.K.**

RETIREMENT ANNUITIES

#### 622 **Substituted retirement annuity contracts.** **U.K.**

F1 .....

#### **Textual Amendments**

F1 Ss. 618-626 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3, Note (with Sch. 36)

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