

*Status: Point in time view as at 16/12/2010.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 65 is up to date with all changes known to be in force on or before 16 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 IV

#### PROVISIONS RELATING TO THE SCHEDULE D CHARGE

### CHAPTER II

#### INCOME TAX: BASIS OF ASSESSMENT ETC.

#### *Cases III, IV and V*

#### 65 Cases IV and V assessments: general.

F1 .....

#### Textual Amendments

F1 S. 65 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), Sch. 1 para. 38, Sch. 3](#) (with Sch. 2)

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