



# Income Tax Act 1952

1952 CHAPTER 10 15 and 16 Geo 6 and 1 Eliz 2

An Act to consolidate certain of the enactments relating to income tax, including certain enactments relating also to other taxes. [28th February 1952]

## Editorial Information

- X1** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) but not against each Act

## Modifications etc. (not altering text)

- C1** Words of enactment repealed by [Income and Corporation Taxes Act 1970 \(c. 10\), s. 539\(1\)](#), [Sch. 16](#)
- C2** General amendments etc. to Tax Acts (or Income Tax Acts or Corporation Tax Acts as the case may be) made by [Taxes Management Act 1970 \(c. 9, SIF 63:1\), s. 41A\(7\)](#) (as added by [Finance Act 1990 \(c. 29, SIF 63:1\), s. 95\(1\)\(2\)](#)), [British Telecommunications Act 1981 \(c. 38, SIF 96\), s. 82\(2\)\(7\)](#); [Telecommunications Act 1984 \(c. 12, SIF 96\), s. 72\(3\)](#); [Finance Act 1984 \(c. 43, SIF 63:1\), ss. 82\(6\), 85\(2\), 89\(1\)\(7\), 96\(1\)\(7\), 98\(7\), Sch. 9 para. 3\(2\)\(9\), Sch. 16 paras. 6, 12](#) and [Finance Act 1985 \(c. 54, SIF 63:1\), ss. 72\(1\), 74\(5\), Sch. 23 para. 15\(4\)](#), [S.I. 1987/530, regs. 11\(2\), 13\(1\), 14](#), [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\), ss. 4, 6, 7, 9, 32, 34, 78, 134, 135, 141, 142, 185, 191, 193, 194, 195, 200, 203, 209, 212, 213, 219, 247, 253, 272, 287, 314, 315, 317, 318, 325, 326, 327, 345, 350, 351, 368, 375, 381, 397, 414, 432, 440, 442, 446, 458, 460, 461, 463, 463\(2\)\(3\)](#) (as added by [Finance Act 1990 \(c. 29, SIF 63:1\), s. 50\(2\)](#)), [468, 474, 475, 486, 490, 491, 503, 511, 518, 524, 532, 544, 550, 556, 558, 569, 572, 582, 595, 601, 613, 617, 619, 621, 639, 656, 660, 663, 676, 689, 691, 694, 700, 701, 714, 716, 739, 743, 754, 763, 776, 780, 781, 782, 787, 789, 811, 828, 829, 832, 833, 834, 835, 837, 838, 839, 840, 841, 842, Sch. 2 para. 5, Sch. 4 para. 5, Sch. 13 para. 10, Sch. 16 para. 10, Sch. 21 para. 6, Sch. 26 para. 1, Sch. 27 para. 20](#), [Finance Act 1988 \(c. 39, SIF 63:1\), ss. 66, 127\(1\)\(6\), Sch. 12 para. 6](#), [Capital Allowances Act 1990 \(c. 1, SIF 63:1\), ss. 28\(1\), 68\(8\), 74, 82, 83\(5\), 148\(5\), 163\(4\), 164\(2\)](#), [S.I. 1990/627](#) and [Finance Act 1990 \(c. 29, SIF 63:1\), s. 25\(10\)](#)

## PARTS I—VII

*Status: Point in time view as at 01/02/1991.*  
*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)*

**Textual Amendments**  
F1 Pts. I–VII (ss. 1–207) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**PART VIII**

GRADUATION OF TAX BY MEANS OF PERSONAL AND OTHER RELIEFS

208— ..... F2  
225.

**Textual Amendments**  
F2 Ss. 208–225 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

*Miscellaneous*

226, ..... F3  
227.

**Textual Amendments**  
F3 Ss. 226, 227 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**228 Relief from tax in respect of income accumulated under trusts.**

Where in pursuance of the provisions of any will or settlement any income arising from any fund is accumulated for the benefit of any person contingently on his attaining some specified age or marrying, and the aggregate amount in any year of assessment of that income and the income from any other fund subject to the like trusts for accumulation and of the total income of that person (hereinafter referred to as “the aggregate yearly income”) is of such an amount only as would entitle an individual either to total exemption from tax or to relief from tax, that person shall, on making a claim for the purpose within six years after the end of the year of assessment in which the contingency happens, be entitled, . . . F4, to have repaid to him on account of the tax which has been paid in respect of the income during the period of accumulation a sum equal to the aggregate amount of relief to which he would have been entitled if his total income for each of the several years of the said period had been equal to the aggregate yearly income for that year; but in calculating that sum a deduction shall be made in respect of any relief already received.

**Textual Amendments**  
F4 Words repealed by [Income Tax Management Act 1964 \(c. 37\)](#), [Sch. 6 Pt. II](#)

**Modifications etc. (not altering text)**  
C3 S. 228 amended by [Finance Act 1969 \(c. 32, SIF 63:1\)](#), s. 11(5)

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**C4** S. 228 modified by Finance (No. 2) Act 1975 (c. 45, SIF 63:1), s. 47(1)(2)(3)(b)

## PARTS IX—XVII

**229—** ..... <sup>F5</sup>  
**391.**

### Textual Amendments

**F5** Pts. IX—XVII (ss. 229–391) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

## PART XVIII

### SPECIAL PROVISIONS FOR TAXATION OF SETTLORS, ETC. IN RESPECT OF SETTLED OR TRANSFERRED INCOME

## CHAPTER I

**392—** ..... <sup>F6</sup>  
**396.**

### Textual Amendments

**F6** Pt. XVIII Chapter I (ss. 392–396) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

## CHAPTER II

### SETTLEMENTS ON CHILDREN GENERALLY

**397—** ..... <sup>F7</sup>  
**399.**

### Textual Amendments

**F7** Ss. 397–399 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**400** **Supplemental provisions as to Chapter II.**

(1) ..... <sup>F8</sup>

(4) No repayment shall be made under section two hundred and twenty-eight of this Act (which provides for relief where income is accumulated for the benefit of a person

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contingently on his attaining some specified age or marrying) on account of tax paid in respect of any income which by virtue of this Chapter has been treated as income of a settlor.

**Textual Amendments**  
F8 S. 400(1)–(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

401— ..... F9  
403.

**Textual Amendments**  
F9 Ss. 401–403 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**CHAPTER III**

REVOCABLE SETTLEMENTS, SETTLEMENTS WHERE SETTLOR RETAINS AN INTEREST, ETC.

404, ..... F10  
405.

**Textual Amendments**  
F10 Ss. 404, 405 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**406 †Provisions supplemental to sections 404 and 405.**

(1) ..... F11

(6) No repayment shall be made under section two hundred and twenty-eight of this Act (which provides for relief where income is accumulated for the benefit of a person contingently on his attaining some specified age or marrying) on account of tax paid in respect of any income which by virtue of any of the said preceding provisions has been treated as income of a settlor.

**Textual Amendments**  
F11 S. 406(1)–(5) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**Modifications etc. (not altering text)**  
C5 Unreliable marginal note

407— ..... F12  
411.

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**Textual Amendments**

**F12** Ss. 407–411 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**CHAPTERS IV—VI**

**412—** ..... <sup>F13</sup>  
**417.**

**Textual Amendments**

**F13** Pt. XVIII Chapters IV–VI (ss. 412–417) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**PARTS XIX—XXIV**

**418—** ..... <sup>F14</sup>  
**488.**

**Textual Amendments**

**F14** Pts. XIX–XXIV (ss. 418–488) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**PART XXV**

**GENERAL AND SUPPLEMENTAL**

**489—** ..... <sup>F15</sup>  
**525.**

**Textual Amendments**

**F15** Ss. 489–525 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

[<sup>F16</sup>**526 Other provisions as to interpretation.**

(1) In this Act, except so far as is otherwise provided or the context otherwise requires—

.....  
“year of assessment” means, with reference to any tax, the year for which such tax was granted by any Act granting income tax;

(2) .....]

*Status: Point in time view as at 01/02/1991.*

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**Textual Amendments**

**F16** S. 526 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#) but reproduced in part for the purpose of construing the remaining provisions of the Act

**PART XXVI**

COMMENCEMENT, REPEALS, SAVINGS TEMPORARY  
AND TRANSITIONAL PROVISIONS AND SHORT TITLE

527— ..... <sup>F17</sup>  
531.

**Textual Amendments**

**F17** Ss. 527–531 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

[<sup>F18</sup>532 **Short title.**

This Act may be cited as the Income Tax Act, 1952.]

**Textual Amendments**

**F18** S. 532 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#) but reproduced for the purpose of construing the remaining provisions of the Act

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## F19F19 SCHEDULES 1—25

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### Textual Amendments

**F19** Schs. 1—25 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

.....  
**F19**

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

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