

*Status: Point in time view as at 16/12/2010.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Cases III, IV and V is up to date with all changes known to be in force on or before 15 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*

#### 64 Case III assessments.

F1 .....

##### Textual Amendments

F1 S. 64 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), Sch. 1 para. 37, [Sch. 3](#) (with Sch. 2)

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

F2 .....

##### Textual Amendments

F2 S. 65 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), Sch. 1 para. 38,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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**[<sup>F3</sup>65A Case V income from land outside UK: income tax.**

<sup>F4</sup> .....

**Textual Amendments**

- F3** S. 65A inserted (with effect in accordance with s. 41(5)-(10) of the amending Act) by [Finance Act 1995 \(c. 4\), s. 41\(2\)](#)
- F4** S. 65A repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), Sch. 1 para. 39, Sch. 3 \(with Sch. 2\)](#)

**66 Special rules for fresh income.**

<sup>F5</sup> .....

**Textual Amendments**

- F5** S. 66 repealed (with effect in accordance with s. 218(1) of the repealing Act) by [Finance Act 1994 \(c. 9\), ss. 207\(4\), 258, Sch. 26 Pt. 5\(24\)](#), Note 7 (with Sch. 20)

**67 Special rules where source of income disposed of or yield ceases.**

<sup>F6</sup> .....

**Textual Amendments**

- F6** S. 67 repealed (with effect in accordance with s. 218(1) of the repealing Act) by [Finance Act 1994 \(c. 9\), ss. 207\(4\), 258, Sch. 26 Pt. 5\(24\)](#), Note 7 (with Sch. 20)

**68 Special rules where property etc. situated in Republic of Ireland.**

<sup>F7</sup> .....

**Textual Amendments**

- F7** S. 68 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), Sch. 1 para. 40, Sch. 3 \(with Sch. 2\)](#)

**[<sup>F8</sup>68A Share incentive plans: application of section 68B**

<sup>F9</sup> .....

**Textual Amendments**

- F8** Ss. 68A-68C inserted (6.4.2003 with effect in accordance with s. 723(1) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), Sch. 6 para. 10 \(with Sch. 7\)](#)
- F9** Ss. 68A-68C 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. 41, Sch. 3 \(with Sch. 2\)](#)

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## 68B Share incentive plans: cash dividends and dividend shares

F10 .....

### Textual Amendments

- F8** Ss. 68A-68C inserted (6.4.2003 with effect in accordance with s. 723(1) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 10** (with Sch. 7)
- F10** Ss. 68A-68C 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. 41, **Sch. 3** (with Sch. 2)

## 68C Share incentive plans: interpretation

F11 .....]

### Textual Amendments

- F8** Ss. 68A-68C inserted (6.4.2003 with effect in accordance with s. 723(1) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), **Sch. 6 para. 10** (with Sch. 7)
- F11** Ss. 68A-68C 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. 41, **Sch. 3** (with Sch. 2)

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