



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART IV **U.K.**

PROVISIONS RELATING TO THE SCHEDULE D CHARGE

CHAPTER V **U.K.**

COMPUTATIONAL PROVISIONS

Special provisions

[^{F1}95A Creative artists: relief for fluctuating profits **U.K.**

^{F2}

Textual Amendments

- F1** S. 95A inserted (11.5.2001) by Finance Act 2001 (c. 9), s. 71(1)
F2 S. 95A repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 75, Sch. 3 (with Sch. 2)

96 Farming and market gardening: relief for fluctuating profits. **U.K.**

^{F3}

Textual Amendments

- F3** S. 96 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 76, Sch. 3 (with Sch. 2)

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Special provisions is up to date with all changes known to be in force on or before 24 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) View outstanding changes

97 Treatment of farm animals etc. U.K.

^{F4}

Textual Amendments
F4 S. 97 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 76, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

[^{F5}98 Tied premises: receipts and expenses treated as those of trade. U.K.]

^{F6}

Textual Amendments
F5 S. 98 substituted (17.3.1998) by Finance Act 1998 (c. 36), s. 41(1)(3) (with s. 41(4)-(7))
F6 S. 98 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 77, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

99 Dealers in land. U.K.

^{F7}

Textual Amendments
F7 S. 99 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 78, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Changes to legislation:

Income and Corporation Taxes Act 1988, Cross Heading: Special provisions is up to date with all changes known to be in force on or before 24 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)