



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XIV **U.K.**

PENSION SCHEMES, SOCIAL SECURITY BENEFITS, LIFE ANNUITIES ETC.

CHAPTER I **U.K.**

RETIREMENT BENEFIT SCHEMES

Charge to tax in certain cases

595 Charge to tax in respect of certain sums paid by employer etc. **U.K.**

F1

Textual Amendments

F1 Ss. 595, 596 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 74, **Sch. 8 Pt. 1** (with Sch. 7)

596 Exceptions from section 595. **U.K.**

F2

Textual Amendments

F2 Ss. 595, 596 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 74, **Sch. 8 Pt. 1** (with Sch. 7)

Status: Point in time view as at 29/11/2007.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Charge to tax in certain cases is up to date with all changes known to be in force on or before 07 August 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)

[^{F3}596A Charge to tax: benefits under non-approved schemes. U.K.]

^{F4}

Textual Amendments

- F3** Ss. 596A, 596B inserted (with effect in accordance with Sch. 6 para. 18(7) of the amending Act) by Finance Act 1989 (c. 26), **Sch. 6 para. 9**
- F4** Ss. 596A-596C repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 75, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F5}596B Section 596A: supplementary provisions. U.K.]

^{F6}

Textual Amendments

- F5** Ss. 596A, 596B inserted (with effect in accordance with Sch. 6 para. 18(7) of the amending Act) by Finance Act 1989 (c. 26), **Sch. 6 para. 9**
- F6** Ss. 596A-596C repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 75, **Sch. 8 Pt. 1** (with Sch. 7)

[^{F7}596C Notional interest treated as paid if amount charged in respect of beneficial loan. U.K.]

^{F8}

Textual Amendments

- F7** S. 596C inserted (with effect in accordance with s. 93(4) of the amending Act) by Finance Act 1998 (c. 36), **s. 93(3)**
- F8** Ss. 596A-596C repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 75, **Sch. 8 Pt. 1** (with Sch. 7)

597 Charge to tax: pensions. U.K.]

^{F9}

Textual Amendments

- F9** S. 597 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 76, **Sch. 8 Pt. 1** (with Sch. 7)

598 Charge to tax: repayment of employee's contributions. U.K.]

^{F10}

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Textual Amendments

F10 Ss. 598-599A repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with Sch. 36) (with savings in [S.I. 2006/5072](#), [arts. 1\(1\)](#), 38)

599 Charge to tax: commutation of entire pension in special circumstances. U.K.

F11

Textual Amendments

F11 Ss. 598-599A repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with Sch. 36) (with savings in [S.I. 2006/5072](#), [arts. 1\(1\)](#), 38)

[^{F12}599A Charge to tax: payments out of surplus funds. U.K.

F13]

Textual Amendments

F12 S. 599A inserted (with effect in accordance with [Sch. 6 para. 18\(9\)](#) of the amending Act) by [Finance Act 1989 \(c. 26\)](#), [Sch. 6 para. 12](#)

F13 Ss. 598-599A repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with Sch. 36) (with savings in [S.I. 2006/5072](#), [arts. 1\(1\)](#), 38)

600 Charge to tax: unauthorised payments to or for employees. U.K.

F14

Textual Amendments

F14 S. 600 repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [Sch. 6 para. 78](#), [Sch. 8 Pt. 1](#) (with Sch. 7)

601 Charge to tax: payments to employers. U.K.

F15

Textual Amendments

F15 Ss. 601-612 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with Sch. 36)

602 Regulations relating to pension fund surpluses. U.K.

F16

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Textual Amendments

F16 Ss. 601-612 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3, Note (with Sch. 36)

603 Reduction of surpluses. U.K.

F17

Textual Amendments

F17 Ss. 601-612 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3, Note (with Sch. 36)

Status:

Point in time view as at 29/11/2007.

Changes to legislation:

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