



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XIX **U.K.**

SUPPLEMENTAL

Interpretation

831 Interpretation of this Act. **U.K.**

- (1) ^{M1}In this Act, except so far as the context otherwise requires—
 - (a) “the Corporation Tax Acts” means the enactments relating to the taxation of the income and chargeable gains of companies and of company distributions (including provisions relating also to income tax); and
 - (b) “the Income Tax Acts” means the enactments relating to income tax, including any provisions of the Corporation Tax Acts which relate to income tax.
- (2) In this Act “the Tax Acts”, except so far as the context otherwise requires, means this Act and all other provisions of the Income Tax Acts and the Corporation Tax Acts.
- (3) In this Act—
 - [^{F1}“CTA 2009” means the Corporation Tax Act 2009;]
 - [^{F2}“CTA 2010” means the Corporation Tax Act 2010;]
 - [^{F3}“ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003;]
 - [^{F4}“ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005;]
 - [^{F5}“ITA 2007” means the Income Tax Act 2007;]
 - “the Management Act” means the Taxes Management Act 1970;
 - [^{F6}“TIOPA 2010” means the Taxation (International and Other Provisions) Act 2010;]
 - “the 1968 Act” means the Capital Allowances Act 1968;
 - “the 1970 Act” means the Income and Corporation Taxes Act 1970; and

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“the 1979 Act” means the Capital Gains Tax Act 1979.

[^{F7}“the 1990 Act” means the Capital Allowances Act 1990.]

[^{F8}“the 1992 Act” means the Taxation of Chargeable Gains Act 1992.]

- (4) Section 1 of the ^{M2}Family Law Reform Act 1987, the paragraph inserted in Schedule 1 to the ^{M3}Interpretation Act 1978 by paragraph 73 of Schedule 2 to that Act and section 1(3) of the ^{M4}Law Reform (Parent and Child) (Scotland) Act 1986 (legal equality of illegitimate children) shall be disregarded in construing references in this Act to a child or to children (however expressed).
- (5) ^{M5}This Act, so far as it relates to capital gains tax, shall be construed as one with the [^{F9}1992] Act.
- (6) Any reference in this Act to a section, Part or Schedule is a reference to that section, Part or Schedule of or to this Act, unless the context otherwise requires.

Textual Amendments

- F1** S. 831(3): definition of "CTA 2009" inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), **Sch. 1 para. 271** (with Sch. 2 Pts. 1, 2)
- F2** S. 831(3): definition of "CTA 2010" inserted (1.4.2010 with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), **Sch. 1 para. 120** (with Sch. 2)
- F3** S. 831(3): definition of "ITEPA 2003" 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. 107** (with Sch. 7)
- F4** S. 831(3): definition of "ITTOIA 2005" inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), **Sch. 1 para. 336** (with Sch. 2)
- F5** S. 831(3): definition of "ITA 2007" inserted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), **Sch. 1 para. 211** (with Sch. 2)
- F6** S. 831(3): definition of "TIOPA 2010" inserted (1.4.2010 with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), **Sch. 8 para. 316** (with Sch. 9)
- F7** S. 831(3): definition of "the 1990 Act" inserted by [Capital Allowances Act 1990 \(c. 1\)](#), **Sch. 1 para. 8(35)**; and that amendment continued by [Capital Allowances Act 2001 \(c. 2\)](#), s. 579, **Sch. 2 para. 59**
- F8** S. 831(3): definition of "the 1992 Act" inserted (with effect as mentioned in s. 289(1)(2) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10 para. 14(53)(a)** (with ss. 60, 101(1), 171, 201(3))
- F9** Words in s. 831(5) substituted (with effect as mentioned in s. 289(1)(2) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 10 para. 14(53)(b)** (with ss. 60, 101(1), 171, 201(3))

Modifications etc. (not altering text)

- C1** S. 831(4) applied (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), **Sch. 22 para. 144(2)**

Marginal Citations

- M1** Source—1970 s.526(1), (2); 1987 Sch.15 12
- M2** 1987 c. 42.
- M3** 1978 c. 30.
- M4** 1986 c. 9.
- M5** Source—1970 s.540(2)

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832 Interpretation of the [^{F10}Corporation Tax Acts etc]. U.K.

^{F11}

Textual Amendments

- F10** Words in s. 832 sidenote substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 212\(6\)](#) (with [Sch. 2](#))
- F11** [S. 832](#) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 121](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

833 Interpretation of Income Tax Acts. U.K.

^{F12}

Textual Amendments

- F12** [S. 833](#) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 213](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

834 Interpretation of the Corporation Tax Acts. U.K.

^{F13}

Textual Amendments

- F13** [S. 834](#) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 122](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F14}834A Miscellaneous charges (list for the purposes of certain provisions that formerly referred to Case VI of Schedule D) U.K.]

^{F15}

Textual Amendments

- F14** [S. 834A](#) inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 274](#) (with [Sch. 2 Pts. 1, 2](#))
- F15** [S. 834A](#) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 123](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F16}834B Meaning of “UK property business” and “overseas property business” U.K.]

^{F17}

Textual Amendments

- F16** [S. 834B](#) inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 275](#) (with [Sch. 2 Pts. 1, 2](#))

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F17 S. 834B repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 124, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F18}**834C Total profits** **U.K.**

^{F19}

Textual Amendments

F18 S. 834C inserted (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), **Sch. 1 para. 276** (with Sch. 2 Pts. 1, 2)

F19 S. 834C repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 125, **Sch. 3 Pt. 1** (with Sch. 2)

835 “Total income” in the Income Tax Acts. **U.K.**

^{F20}

Textual Amendments

F20 S. 835 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 215, **Sch. 3 Pt. 1** (with Sch. 2)

836 Returns of total income. **U.K.**

^{F21}

Textual Amendments

F21 S. 836 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 216, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F22}**836A Generally accepted accounting practice** **U.K.**

^{F23}

Textual Amendments

F22 S. 836A inserted (with effect in accordance with s. 103(6) of the amending Act) by Finance Act 2002 (c. 23), s. **103(2)**

F23 S. 836A repealed (with effect in accordance with s. 80(4) of the repealing Act) by Finance Act 2005 (c. 7), Sch. 4 para. 25, **Sch. 11 Pt. 2(7)**, Note 2

[^{F24}**836B Table of provisions to which this section applies** **U.K.**

^{F25}

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Textual Amendments

- F24** S. 836B inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [Sch. 1 para. 340](#) (with [Sch. 2](#))
- F25** S. 836B repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 217](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

837 “Annual value” of land. [U.K.](#)

F26

Textual Amendments

- F26** S. 837 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 218](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F27} **837A Meaning of “research and development”. [U.K.](#)**

F28]

Textual Amendments

- F27** S. 837A inserted (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), [Sch. 19 para. 1](#)
- F28** S. 837A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 126](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F29} **837B Meaning of “oil and gas exploration and appraisal”. [U.K.](#)**

F30]

Textual Amendments

- F29** S. 837B inserted (28.7.2000) by [Finance Act 2000 \(c. 17\)](#), [Sch. 19 para. 2](#)
- F30** S. 837B repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 127](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F31} **837C Meaning of “offshore installation” [U.K.](#)**

F32]

Textual Amendments

- F31** S. 837C inserted (with effect in accordance with [Sch. 27 para. 3](#) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 27 para. 1](#)
- F32** S. 837C repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 128](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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838 Subsidiaries. **U.K.**

F33

Textual Amendments

F33 S. 838 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 129, **Sch. 3 Pt. 1** (with Sch. 2)

839 Connected persons. **U.K.**

F34

Textual Amendments

F34 S. 839 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 130, **Sch. 3 Pt. 1** (with Sch. 2)

840 Meaning of “control” in certain contexts. **U.K.**

F35

Textual Amendments

F35 S. 840 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 131, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F36}840Z Meaning of “tax advantage” **U.K.**

F37]

Textual Amendments

F36 S. 840ZA inserted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), **Sch. 1 para. 225** (with Sch. 2)

F37 S. 840ZA repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 132, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F38}840A Banks. **U.K.**

F39]

Textual Amendments

F38 S. 840A inserted (29.4.1996) by Finance Act 1996 (c. 8), **Sch. 37 para. 1(1)**

F39 S. 840A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 133, **Sch. 3 Pt. 1** (with Sch. 2)

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841 Meaning of “recognised stock exchange” etc **U.K.**

F40
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Textual Amendments

F40 S. 841 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 134, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F41}841A Recognised clearing systems. **U.K.**

F42
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Textual Amendments

F41 S. 841A inserted (with effect in accordance with Sch. 7 para. 32 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 7 para. 26** (with Sch. 7 paras. 33-35)
F42 S. 841A repealed (28.7.2000) by Finance Act 2000 (c. 17), **Sch. 40 Pt. 2(17)**

842 Investment trusts. **U.K.**

F43
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Textual Amendments

F43 S. 842 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 135, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F44}842AA Venture capital trusts. **U.K.**

F45
.....]

Textual Amendments

F44 S. 842AA inserted (1.5.1995) by Finance Act 1995 (c. 4), **s. 70(1)**
F45 S. 842AA repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 229, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F46}842A Local authorities. **U.K.**

F47
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Textual Amendments

F46 S. 842A inserted (1.4.1990) by Finance Act 1990 (c. 29), **s.127(1)(4)**
F47 S. 842A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 136, **Sch. 3 Pt. 1** (with Sch. 2)

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[^{F48}842B Meaning of ^{F49}... “property investment LLP” **U.K.**
^{F50}.....]

Textual Amendments

- F48** S. 842B inserted (6.4.2001 with effect in accordance with s. 76(1) of the amending Act) by Finance Act 2001 (c. 9), s. 76(2), **Sch. 25 para. 1(1)**
- F49** Words in s. 842B sidenote repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 231(4), **Sch. 3 Pt. 1** (with Sch. 2)
- F50** S. 842B repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 137, **Sch. 3 Pt. 1** (with Sch. 2)

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