



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XVII

TAX AVOIDANCE

CHAPTER III

TRANSFER OF ASSETS ABROAD

739 Prevention of avoidance of income tax.

F1

Textual Amendments

F1 Ss. 739-746 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 177, **Sch. 3 Pt. 1** (with Sch. 2)

740 Liability of non-transferors.

F2

Textual Amendments

F2 Ss. 739-746 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 177, **Sch. 3 Pt. 1** (with Sch. 2)

741 [^{F3}Exemption from sections 739 and 740 (transactions before 5th December 2005)]

F4

Status: Point in time view as at 06/04/2008.

Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER III is up to date with all changes known to be in force on or before 16 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)

Textual Amendments

- F3** S. 741 sidenote substituted (5.12.2005) by virtue of [Finance Act 2006 \(c. 25\)](#), [Sch. 7 para. 2\(4\)\(5\)](#)
- F4** Ss. 739-746 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 177](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F5}741A Exemption from sections 739 and 740 (transactions on or after 5th December 2005)

^{F6}

Textual Amendments

- F5** S. 741A inserted (5.12.2005) by [Finance Act 2006 \(c. 25\)](#), [Sch. 7 para. 3](#)
- F6** Ss. 739-746 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 177](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F7}741B Application of sections 741 and 741A

^{F8}

Textual Amendments

- F7** Ss. 741B, 741C inserted (5.12.2005) by [Finance Act 2006 \(c. 25\)](#), [Sch. 7 para. 4](#)
- F8** Ss. 739-746 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 177](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

741C Cases where there are both old transactions and new transactions

^{F9}

Textual Amendments

- F7** Ss. 741B, 741C inserted (5.12.2005) by [Finance Act 2006 \(c. 25\)](#), [Sch. 7 para. 4](#)
- F9** Ss. 739-746 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 177](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

[^{F10}741D Section 739: just and reasonable apportionment in certain cases

^{F11}

Textual Amendments

- F10** S. 741D inserted (5.12.2005) by [Finance Act 2006 \(c. 25\)](#), [Sch. 7 para. 5](#)
- F11** Ss. 739-746 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. 177](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Status: Point in time view as at 06/04/2008.

Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER III is up to date with all changes known to be in force on or before 16 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)

742 [^{F12} Interpretation of this Chapter]

^{F13}

Textual Amendments

F12 S. 742 sidenote substituted (5.12.2005) by virtue of Finance Act 2006 (c. 25), Sch. 7 para. 6(5)(6)

F13 Ss. 739-746 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. 177, Sch. 3 Pt. 1 (with Sch. 2)

743 Supplemental provisions.

^{F14}

Textual Amendments

F14 Ss. 739-746 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. 177, Sch. 3 Pt. 1 (with Sch. 2)

744 No duplication of charge.

^{F15}

Textual Amendments

F15 Ss. 739-746 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. 177, Sch. 3 Pt. 1 (with Sch. 2)

745 Power to obtain information.

^{F16}

Textual Amendments

F16 Ss. 739-746 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. 177, Sch. 3 Pt. 1 (with Sch. 2)

746 Persons resident in the Republic of Ireland.

^{F17}

Textual Amendments

F17 Ss. 739-746 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. 177, Sch. 3 Pt. 1 (with Sch. 2)

Status:

Point in time view as at 06/04/2008.

Changes to legislation:

Income and Corporation Taxes Act 1988, CHAPTER III is up to date with all changes known to be in force on or before 16 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.