

*Status: Point in time view as at 16/12/2010.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Migration etc. of company 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 XVII

#### TAX AVOIDANCE

### CHAPTER VI

#### MISCELLANEOUS

#### *Migration etc. of company*

#### **765 Migration etc. of companies.**

<sup>F1</sup> .....

#### **Textual Amendments**

**F1** S. 765 omitted (with effect in accordance with Sch. 17 para. 13 of the repealing Act) by virtue of Finance Act 2009 (c. 10), **Sch. 17 para. 1(a)**

#### **[<sup>F2</sup>765A Movements of capital between residents of member States.**

<sup>F3</sup> .....

#### **Textual Amendments**

**F2** S. 765A inserted (with effect in accordance with s. 68(4) of the amending Act) by Finance Act 1990 (c. 29), **s. 68(2)**

**F3** S. 765A omitted (with effect in accordance with Sch. 17 para. 13 of the repealing Act) by virtue of Finance Act 2009 (c. 10), **Sch. 17 para. 1(b)**

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**766 Offences under section 765.**

F4 .....

.....

**Textual Amendments**

**F4** [S. 766](#) omitted (with effect in accordance with Sch. 17 para. 13 of the repealing Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 17 para. 1\(c\)](#)

**767 Interpretation and commencement of sections 765 and 766.**

F5 .....

.....

**Textual Amendments**

**F5** [S. 767](#) omitted (with effect in accordance with Sch. 17 para. 13 of the repealing Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 17 para. 1\(d\)](#)

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