

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Unrelieved foreign tax: profits of overseas branch or agency is up to date with all changes known to be in force on or before 21 June 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 XVIII

DOUBLE TAXATION RELIEF

CHAPTER II

RULES GOVERNING RELIEF BY WAY OF CREDIT

[^{F1} Unrelieved foreign tax: profits of overseas branch or agency

Textual Amendments

F1 Ss. 806L, 806M and cross-heading inserted (with effect in accordance with Sch. 30 para. 23(2)(3) of the amending Act) by Finance Act 2000 (c. 17), Sch. 30 para. 23(1)

806L Carry forward or carry back of unrelieved foreign tax.

F2

Textual Amendments

F2 Ss. 806L, 806M repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 26, Sch. 10 Pt. 1

806M Provisions supplemental to section 806L.

F3]

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Textual Amendments

- F3** Ss. 806L, 806M repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 8 para. 26, Sch. 10 Pt. 1](#) (subject to amendment to s. 806M by [Finance Act 2008 \(c. 9\), s. 118\(2\), Sch. 39 para. 26](#); S.I. 2009/403, [arts. 2\(2\), 10](#))

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