

Status: Point in time view as at 27/05/1997. This version of this provision has been superseded.

Changes to legislation: Income and Corporation Taxes Act 1988, Paragraph 22 is up to date with all changes known to be in force on or before 18 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)

SCHEDULES

[^{F1}SCHEDULE 11A

REMOVAL EXPENSES AND BENEFITS]

Textual Amendments

F1 Sch. 11A inserted (27.7.1993) by Finance Act 1993 (c. 34), s. 76, Sch. 5 para. 2

Modifications etc. (not altering text)

C1 Sch. 11A modified (6.4.2001 in accordance with reg. 1(1) of the affecting S.I.) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004), Sch. 3 Pt. 8 para. 2(7)

^{F1}PART IV

ELIGIBLE REMOVAL BENEFITS

Textual Amendments

F1 Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

^{F1}Benefits in respect of new residence

Textual Amendments

F1 Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- ^{F1}22 (1) A benefit falls within paragraph 16(f) above if (and only if)—
- (a) the employee has an interest in his former residence,
 - (b) he disposes of that interest in consequence of the change of residence,
 - (c) he acquires an interest in his new residence,
 - (d) the benefit is provided as a result of the change, and
 - (e) the benefit consists of domestic goods provided to replace goods which were used at the employee's former residence but which are not suitable for use at his new residence.
- (2) Sub-paragraph (4) of paragraph 14 above applies for the purposes of this paragraph as it applies for the purposes of that.

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