

Status: Point in time view as at 01/01/1994.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Interpretation 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)

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 VI

GENERAL

Textual Amendments

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

^{F1}Interpretation

Textual Amendments

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

- ^{F2}25 In this Schedule—
- (a) references to the residence of the employee are to his sole or main residence,
 - (b) references to the former residence of the employee are to his sole or main residence before the change,
 - (c) references to the new residence of the employee are to his sole or main residence after the change, and
 - (d) references to an interest in a residence are, in the case of a building, references to an estate or interest in the land concerned.

Textual Amendments

F2 Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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- ^{F3}26 For the purposes of this Schedule a person is not a member of another person's family or household unless the former is—
- (a) the latter's spouse, son, daughter, parent, servant, dependant or guest, or
 - (b) the spouse of a son or daughter of the latter.

Textual Amendments

F3 Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- ^{F4}27 In this Schedule references to employment include references to any office, and related expressions shall be construed accordingly.

Textual Amendments

F4 Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

- ^{F5}28 References in this Schedule to subsistence are to food, drink and temporary living accommodation.

Textual Amendments

F5 Sch. 11A inserted (27.7.1993) by 1993 c. 34, s. 76, Sch. 5 para.2

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