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**Status:** Point in time view as at 01/10/2007. This version of this provision no longer has effect.

**Changes to legislation:** Income and Corporation Taxes Act 1988, Paragraph 12 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)

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## SCHEDULES

### <sup>F1</sup><sub>F1</sub><sup>F2</sup>SCHEDULE 28B

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#### Textual Amendments

- F1** Sch. 28B repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), Sch. 1 para. 240, [Sch. 3 Pt. 1](#) (with Sch. 2)
- F2** Sch. 28B inserted (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), s. 70(2), [Sch. 14](#)

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