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Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: Income and Corporation Taxes Act 1988, Paragraph 6 is up to date with all changes known to be in force on or before 10 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

SCHEDULE 7

TAXATION OF BENEFIT FROM LOANS OBTAINED BY REASON OF EMPLOYMENT

PART III

EXCEPTIONS WHERE INTEREST ELIGIBLE FOR RELIEF

- 6 ^{M1}Interest is eligible for relief for the purposes of this Part of this Schedule if it is eligible for relief under section 353 or would be eligible for such relief apart from subsection (2) of that section.

Marginal Citations

M1 Source—1976 Sch.8 8(1); 1982 s.26(9)(b)

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