

*Status: Point in time view as at 15/09/2016.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 118D 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)*



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART IV

#### PROVISIONS RELATING TO THE SCHEDULE D CHARGE

#### [<sup>F1</sup>]<sup>F1</sup>CHAPTER VIIA

#### PAYING AND COLLECTING AGENTS]

#### [<sup>F1</sup>118D Chargeable payments and chargeable receipts.

<sup>F2</sup> .....

#### Textual Amendments

- F1** Pt. 4 Ch. 7A (ss. 118A-118K) inserted (29.4.1996) by [Finance Act 1996 \(c. 8\)](#), [Sch. 29 para. 1](#)
- F2** Pt. 4 Ch. 7A (ss. 118A-118K) repealed (with effect in accordance with s. 111(6)(a) of the repealing Act) by [Finance Act 2000 \(c. 17\)](#), s. 111(1), [Sch. 40 Pt. 2\(17\)](#), Note 1

**Status:**

Point in time view as at 15/09/2016.

**Changes to legislation:**

Income and Corporation Taxes Act 1988, Section 118D 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.