

Status: Point in time view as at 29/04/1996.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 123 is up to date with all changes known to be in force on or before 15 September 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

CHAPTER VIII

MISCELLANEOUS AND SUPPLEMENTAL

123 Foreign dividends.

F1

Textual Amendments

F1 S. 123 repealed (with effect in accordance with Sch. 7 para. 32 of the repealing Act) by [Finance Act 1996 \(c. 8\)](#), Sch. 7 para. 13, [Sch. 41 Pt. 5\(2\)](#), Note (with Sch. 7 paras. 33-35)

Status:

Point in time view as at 29/04/1996.

Changes to legislation:

Income and Corporation Taxes Act 1988, Section 123 is up to date with all changes known to be in force on or before 15 September 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.