

Status: Point in time view as at 01/01/2005.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 156A is up to date with all changes known to be in force on or before 02 June 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 V

PROVISIONS RELATING TO THE SCHEDULE E CHARGE

CHAPTER II

[^{F1}EMPLOYEES EARNING £8,500 OR MORE AND DIRECTORS]

Benefits in kind

[^{F1}156A Limited exemption for computer equipment.

^{F2}.....]

Textual Amendments

- F1** S. 156A inserted (with application in accordance with s. 45(3) of the amending Act) by Finance Act 1999 (c. 16), s. 45(1)
- F2** Ss. 153-159AC repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 24, Sch. 8 Pt. 1 (with Sch. 7)

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