

Status: Point in time view as at 22/04/2009.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 264 is up to date with all changes known to be in force on or before 05 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 VII **U.K.**

GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS

CHAPTER I **U.K.**

PERSONAL RELIEFS

The reliefs

^{F1}264 Claimant depending on services of a son or daughter. **U.K.**

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Textual Amendments

F1 S. 264 repealed (1988-89 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 25(3), [Sch.14 Part IV](#)

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