

*Status: Point in time view as at 06/04/2005.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 326BB is up to date with all changes known to be in force on or before 19 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 VII

#### GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS

### CHAPTER IV

#### SPECIAL PROVISIONS

[<sup>F1</sup>326BB Follow-up TESSAs.

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

#### Textual Amendments

**F1** S. 326BB inserted (1.5.1995) by Finance Act 1995 (c. 4), s. 62(2)

**F2** Ss. 326A-326D repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 133, Sch. 3 (with Sch. 2)

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