

Status: Point in time view as at 27/07/1999.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 356B is up to date with all changes known to be in force on or before 10 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 IX

ANNUAL PAYMENTS AND INTEREST

Relief for payments of interest (excluding MIRAS)

[^{F1}356B Residence basis: married couples.

^{F2}

Textual Amendments

- F1** Ss. 356A-356D inserted (1.8.1988) by Finance Act 1988 (c. 39), s. 42(1)(4); and s. 356B substituted (1990-91 and subsequent years) by Finance Act 1988 (c. 39), Sch. 3 para. 14
- F2** Ss. 354-358 repealed (with effect in accordance with Sch. 4 para. 18(5), Sch. 20 Pt. 3(7) Note 4 of the repealing Act) by Finance Act 1999 (c. 16), Sch. 4 para. 2, Sch. 20 Pt. 3(7)

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