

*Status: Point in time view as at 19/07/2006.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 43A is up to date with all changes known to be in force on or before 18 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 II

#### [<sup>F1</sup>PROVISIONS RELATING TO THE SCHEDULE A CHARGE]

#### [<sup>F1</sup> *Rent factoring*

#### [<sup>F1</sup>43A **Finance agreement: interpretation.**

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

#### **Textual Amendments**

- F1** Ss. 43A-43G and cross-heading inserted (with effect in accordance with s. 110(2) of the amending Act) by [Finance Act 2000 \(c. 17\), s.110\(1\)](#)
- F2** Ss. 43A-43G repealed (with effect in accordance with Sch. 6 para. 1(2) of the repealing Act) by [Finance Act 2006 \(c. 25\), Sch. 6 para. 1\(1\), Sch. 26 Pt. 3\(12\)](#), Note

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