

*Status: Point in time view as at 16/12/2010.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 480B is up to date with all changes known to be in force on or before 16 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 XII **U.K.**

#### SPECIAL CLASSES OF COMPANIES AND BUSINESSES

### CHAPTER IV **U.K.**

#### BUILDING SOCIETIES, BANKS, SAVINGS BANKS, INDUSTRIAL AND PROVIDENT SOCIETIES AND OTHERS

[<sup>F1</sup>480B Relevant deposits: exception from section 480A. **U.K.**

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

#### Textual Amendments

- F1** Ss. 480A-480C inserted (with effect in accordance with [Sch. 5 para. 7\(2\)](#) of the amending Act) by [Finance Act 1990 \(c. 29\)](#), [Sch. 5 para. 7\(1\)](#)
- F2** Ss. 480A-482 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 89](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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