

*Status: Point in time view as at 01/04/1997.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 5 is up to date with all changes known to be in force on or before 08 August 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 I

#### THE CHARGE TO TAX

##### *Income tax*

#### 5 Date for payment.

F1 .....

#### Textual Amendments

F1 S. 5 repealed (with effect in accordance with s. 199(2) and Sch. 26 Pt. 5(23) Note 2 of the amending Act) by Finance Act 1994 (c. 9), s. 258, **Sch. 26 Pt. 5(23)**; S.I. 1998/3173, **art. 2**

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