



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART III

[^{F1}GOVERNMENT SECURITIES]

Government securities: interest payable without deduction of tax

[^{F1}51AA Commencement of direction under section 50 or 51.

A direction under section 50 or 51 that any security shall be deemed to have been issued subject to the condition that the interest thereon shall be paid without deduction of tax may provide that the direction is to have effect in relation only to payments of interest made on or after such date as may be specified in the direction.]

Textual Amendments

F1 S. 51AA inserted (29.4.1996) by [Finance Act 1996 \(c. 8\), s. 155](#)

Status:

Point in time view as at 15/11/2004. This version of this provision has been superseded.

Changes to legislation:

Income and Corporation Taxes Act 1988, Section 51AA 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.