

*Status: Point in time view as at 19/07/2006.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 52 is up to date with all changes known to be in force on or before 26 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 III

#### [<sup>F1</sup>GOVERNMENT SECURITIES]

*Government securities: interest payable without deduction of tax*

#### **52 Taxation of interest on converted government securities and interest which becomes subject to deduction.**

<sup>F1</sup> .....

#### **Textual Amendments**

**F1** S. 52 repealed (with effect in accordance with Sch. 7 para. 32 of the repealing Act) by [Finance Act 1996](#) (c. 8), ss. 79, 205, Sch. 7 para. 12, [Sch. 41 Pt. 5\(2\)](#), Note (with Sch. 7 paras. 33-35)

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