Changes to legislation: Income and Corporation Taxes Act 1988, Section 563 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 XIII U.K.

MISCELLANEOUS SPECIAL PROVISIONS

CHAPTER IV U.K.

## SUB-CONTRACTORS IN THE CONSTRUCTION INDUSTRY

Conditions to be satisfied by partners who are individuals. U.K.

#### **Textual Amendments**

F1 S. 563 repealed (with effect in accordance with Sch. 27 para. 8(1), Sch. 29 Pt. 8(21) Note 3 of the repealing Act) by Finance Act 1995 (c. 4), Sch. 27 para. 5, Sch. 29 Pt. 8(21); S.I. 1998/2620, art. 3

## **Status:**

Point in time view as at 01/05/1995.

# **Changes to legislation:**

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