

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 587BA is up to date with all changes known to be in force on or before 15 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

MISCELLANEOUS SPECIAL PROVISIONS

CHAPTER VI

OTHER PROVISIONS

Miscellaneous

[^{F1} 587BA Qualifying interests in land held jointly

^{F2}

Textual Amendments

- F1** S. 587BA inserted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), **Sch. 1 para. 138** (with Sch. 2)
- F2** S. 587BA repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 90, **Sch. 3 Pt. 1** (with Sch. 2)

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