

Status: Point in time view as at 29/11/2007.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 596C is up to date with all changes known to be in force on or before 07 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 XIV

PENSION SCHEMES, SOCIAL SECURITY BENEFITS, LIFE ANNUITIES ETC.

CHAPTER I

RETIREMENT BENEFIT SCHEMES

Charge to tax in certain cases

[^{F1}596C Notional interest treated as paid if amount charged in respect of beneficial loan.

^{F2}

Textual Amendments

- F1** S. 596C inserted (with effect in accordance with s. 93(4) of the amending Act) by Finance Act 1998 (c. 36), s. 93(3)
- F2** Ss. 596A-596C repealed (6.4.2003 with effect in accordance with s. 723(1) of the repealing Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), Sch. 6 para. 75, Sch. 8 Pt. 1 (with Sch. 7)

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