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*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 641 is up to date with all changes known to be in force on or before 04 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)*

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# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XIV

PENSION SCHEMES, SOCIAL SECURITY BENEFITS, LIFE ANNUITIES ETC.

### CHAPTER IV

PERSONAL PENSION SCHEMES

*Tax reliefs*

#### 641 Carry-back of contributions.

F1 .....

#### Textual Amendments

F1 S. 641 repealed (with effect in accordance with Sch. 13 para. 17 of the repealing Act) by [Finance Act 2000 \(c. 17\)](#), [Sch. 40](#) Pt. 2(4), Note 3 (with Sch. 13 Pt. 2)

**Status:**

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