

Status: Point in time view as at 16/12/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 65A 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 IV

PROVISIONS RELATING TO THE SCHEDULE D CHARGE

CHAPTER II

INCOME TAX: BASIS OF ASSESSMENT ETC.

Cases III, IV and V

[^{F1}65A Case V income from land outside UK: income tax.

^{F2}

Textual Amendments

- F1** S. 65A inserted (with effect in accordance with s. 41(5)-(10) of the amending Act) by Finance Act 1995 (c. 4), s. 41(2)
- F2** S. 65A repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 39, Sch. 3 (with Sch. 2)

Status:

Point in time view as at 16/12/2010.

Changes to legislation:

Income and Corporation Taxes Act 1988, Section 65A 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.