

*Status: Point in time view as at 21/07/2009.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 730 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 XVII **U.K.**

#### TAX AVOIDANCE

### CHAPTER II **U.K.**

#### TRANSFERS OF SECURITIES

##### *Other transfers of securities*

**730** [<sup>F1</sup>Transfers of rights to receive distributions in respect of shares] **U.K.**

<sup>F2</sup> .....

#### Textual Amendments

- F1** S. 730 heading substituted (with effect in accordance with Sch. 7 para. 2(13) of the amending Act) by virtue of Finance (No. 2) Act 2005 (c. 22), Sch. 7 para. 2(12)
- F2** S. 730 omitted (with effect in accordance with Sch. 25 para. 10 of the repealing Act) by virtue of Finance Act 2009 (c. 10), Sch. 25 para. 9(1)(a)

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