Status: Point in time view as at 06/04/2008.

**Changes to legislation:** Income and Corporation Taxes Act 1988, Section 737B 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

#### TAX AVOIDANCE

### CHAPTER II

#### TRANSFERS OF SECURITIES

Miscellaneous provisions relating to securities

[<sup>F1</sup>737B Interpretation of section 737A.

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

#### **Textual Amendments**

F1 Ss. 737A-737C inserted (3.5.1994) by Finance Act 1994 (c. 9), s. 122

F2 Ss. 737A-737C repealed (with effect in accordance with S.I. 2007/2483, art. 3) by Finance Act 2007 (c. 11), s. 47(4), Sch. 14 para. 7, Sch. 27 Pt. 2(14), Note

#### Status:

Point in time view as at 06/04/2008.

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