

*Status: Point in time view as at 06/04/2007.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 741 is up to date with all changes known to be in force on or before 10 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 III

##### TRANSFER OF ASSETS ABROAD

**741** [<sup>F1</sup>Exemption from sections 739 and 740 (transactions before 5th December 2005)]

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

#### Textual Amendments

**F1** S. 741 sidenote substituted (5.12.2005) by virtue of Finance Act 2006 (c. 25), Sch. 7 para. 2(4)(5)

**F2** Ss. 739-746 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 177, Sch. 3 Pt. 1 (with Sch. 2)

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