Changes to legislation: Income and Corporation Taxes Act 1988, Section 746 is up to date with all changes known to be in force on or before 05 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)



# Income and Corporation Taxes Act 1988

# **1988 CHAPTER 1**

#### PART XVII

TAX AVOIDANCE

## **CHAPTER III**

TRANSFER OF ASSETS ABROAD

746	Persons resident in the Republic of Ireland.
	F1

#### **Textual Amendments**

F1 Ss. 739-746 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 177, Sch. 3 Pt. 1 (with Sch. 2)

#### **Status:**

Point in time view as at 19/07/2007.

## **Changes to legislation:**

Income and Corporation Taxes Act 1988, Section 746 is up to date with all changes known to be in force on or before 05 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.