Status: Point in time view as at 24/07/2002. This version of this provision has been superseded.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 78 is up to date with all changes known to be in force on or before 24 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 V**

#### COMPUTATIONAL PROVISIONS

#### Deductions

<b>78</b>	Discounted bills of exchange.	
	F1	

### **Textual Amendments**

F1 S. 78 repealed with saving (with effect in accordance with s. 105(1) of the repealing Act) by Finance Act 1996 (c. 8), Sch. 14 para. 10, Sch. 41 Pt. 5(3), Note (with Sch. 15)

#### **Status:**

Point in time view as at 24/07/2002. This version of this provision has been superseded.

## **Changes to legislation:**

Income and Corporation Taxes Act 1988, Section 78 is up to date with all changes known to be in force on or before 24 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.