

*Status: Point in time view as at 21/07/2009.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 806B 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 XVIII

#### DOUBLE TAXATION RELIEF

#### CHAPTER II

##### RULES GOVERNING RELIEF BY WAY OF CREDIT

*<sup>F1</sup> Foreign dividends: onshore pooling and utilisation of eligible unrelieved foreign tax*

**[<sup>F1</sup>806B The amounts that are eligible unrelieved foreign tax.**

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

#### Textual Amendments

**F1** Ss. 806A-806H, 806J and cross-heading inserted (with effect in accordance with Sch. 30 para. 21(2) of the amending Act) by Finance Act 2000 (c. 17), **Sch. 30 para. 21(1)**

**F2** Ss. 806A-806K omitted (with effect in accordance with Sch. 14 para. 31 of the repealing Act) by virtue of Finance Act 2009 (c. 10), **Sch. 14 para. 9** (subject to amendment to s. 806B by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), Sch. 8 para. 21 (with **Sch. 9**))

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