
Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Section 815A is up to date with all changes known to be in force on or before 02 June 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 III

MISCELLANEOUS PROVISIONS

[^{F1}815A Transfer of a non-UK trade.

^{F2}]

Textual Amendments

F1 S. 815A inserted (16.7.1992) by Finance (No. 2) Act 1992 (c. 48), s. 50

F2 Ss. 815A-815B repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), Sch. 8 para. 32, Sch. 10 Pt. 1 (with Sch. 9)

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