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*Status: Point in time view as at 31/07/1998.*

*Changes to legislation: Finance Act 1998, Cross Heading: Section 252 of the Taxes Act 1988 is up to date with all changes known to be in force on or before 08 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)*

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## SCHEDULES

### SCHEDULE 3

#### ADVANCE CORPORATION TAX

##### *Section 252 of the Taxes Act 1988*

- 21 (1) Section 252 of the Taxes Act 1988 (rectification of excessive set-off of ACT or tax credit) shall be amended as follows.
- (2) In subsection (1), paragraph (a) (which concerns the set-off of ACT) shall cease to have effect.
- (3) This paragraph has effect in relation to accounting periods beginning on or after 6th April 1999.

**Status:**

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**Changes to legislation:**

Finance Act 1998, Cross Heading: Section 252 of the Taxes Act 1988 is up to date with all changes known to be in force on or before 08 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.