



Income Tax Act 1952

1952 CHAPTER 10 15 and 16 Geo 6 and 1 Eliz 2

PARTS I—VII

1—^{F1}
207.

Textual Amendments

F1 Pts. I–VII (ss. 1–207) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

PART VIII

GRADUATION OF TAX BY MEANS OF PERSONAL AND OTHER RELIEFS

208—^{F2}
225.

Textual Amendments

F2 Ss. 208–225 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

Miscellaneous

226,^{F3}
227.

Textual Amendments

F3 Ss. 226, 227 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)

228 Relief from tax in respect of income accumulated under trusts.

Where in pursuance of the provisions of any will or settlement any income arising from any fund is accumulated for the benefit of any person contingently on his attaining some specified age or marrying, and the aggregate amount in any year of assessment of that income and the income from any other fund subject to the like trusts for accumulation and of the total income of that person (hereinafter referred to as “the aggregate yearly income”) is of such an amount only as would entitle an individual either to total exemption from tax or to relief from tax, that person shall, on making a claim for the purpose within six years after the end of the year of assessment in which the contingency happens, be entitled, . . . ^{F4}, to have repaid to him on account of the tax which has been paid in respect of the income during the period of accumulation a sum equal to the aggregate amount of relief to which he would have been entitled if his total income for each of the several years of the said period had been equal to the aggregate yearly income for that year; but in calculating that sum a deduction shall be made in respect of any relief already received.

Textual Amendments

F4 Words repealed by [Income Tax Management Act 1964 \(c. 37\)](#), **Sch. 6 Pt. II**

Modifications etc. (not altering text)

C1 [S. 228](#) amended by [Finance Act 1969 \(c. 32, SIF 63:1\)](#), **s. 11(5)**

C2 [S. 228](#) modified by [Finance \(No. 2\) Act 1975 \(c. 45, SIF 63:1\)](#), **s. 47(1)(2)(3)(b)**

PARTS IX—XVII

229— ^{F5}
391.

Textual Amendments

F5 [Pts. IX—XVII \(ss. 229–391\)](#) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

PART XVIII

**SPECIAL PROVISIONS FOR TAXATION OF SETTLORS, ETC.
IN RESPECT OF SETTLED OR TRANSFERRED INCOME**

CHAPTER I

392— ^{F6}
396.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)

Textual Amendments

F6 Pt. XVIII Chapter I (ss. 392–396) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

CHAPTER II

SETTLEMENTS ON CHILDREN GENERALLY

397— **F7**
399.

Textual Amendments

F7 Ss. 397–399 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

400 Supplemental provisions as to Chapter II.

(1) **F8**

(4) No repayment shall be made under section two hundred and twenty-eight of this Act (which provides for relief where income is accumulated for the benefit of a person contingently on his attaining some specified age or marrying) on account of tax paid in respect of any income which by virtue of this Chapter has been treated as income of a settlor.

Textual Amendments

F8 S. 400(1)–(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

401— **F9**
403.

Textual Amendments

F9 Ss. 401–403 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

CHAPTER III

REVOCABLE SETTLEMENTS, SETTLEMENTS WHERE SETTLOR RETAINS AN INTEREST, ETC.

404, **F10**
405.

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)

Textual Amendments
F10 Ss. 404, 405 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

406 †Provisions supplemental to sections 404 and 405.

(1) ^{F11}

(6) No repayment shall be made under section two hundred and twenty-eight of this Act (which provides for relief where income is accumulated for the benefit of a person contingently on his attaining some specified age or marrying) on account of tax paid in respect of any income which by virtue of any of the said preceding provisions has been treated as income of a settlor.

Textual Amendments
F11 S. 406(1)–(5) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)
Modifications etc. (not altering text)
C3 Unreliable marginal note

407— ^{F12}
411.

Textual Amendments
F12 Ss. 407–411 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

CHAPTERS IV—VI

412— ^{F13}
417.

Textual Amendments
F13 Pt. XVIII Chapters IV–VI (ss. 412–417) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

PARTS XIX—XXIV

418— ^{F14}
488.

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)

Textual Amendments

F14 Pts. XIX–XXIV (ss. 418–488) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

PART XXV

GENERAL AND SUPPLEMENTAL

489— ^{F15}
525.

Textual Amendments

F15 Ss. 489–525 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

[^{F16}526 **Other provisions as to interpretation.**

- (1) In this Act, except so far as is otherwise provided or the context otherwise requires—
.....
“year of assessment” means, with reference to any tax, the year for which such tax was granted by any Act granting income tax;
.....
- (2).....]

Textual Amendments

F16 S. 526 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#) but reproduced in part for the purpose of construing the remaining provisions of the Act

PART XXVI

COMMENCEMENT, REPEALS, SAVINGS TEMPORARY
AND TRANSITIONAL PROVISIONS AND SHORT TITLE

527— ^{F17}
531.

Textual Amendments

F17 Ss. 527–531 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 1952. (See end of Document for details)

[^{F18}532 Short title.

This Act may be cited as the Income Tax Act, 1952.]

Textual Amendments

F18 [S. 532](#) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#) but reproduced for the purpose of construing the remaining provisions of the Act

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 1952.