



Income Tax Act 1952

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

PARTS I—VII **U.K.**

1—^{F1} **U.K.**
207.

Textual Amendments

F1 Pts. 1–VII (ss. 1–207) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

PART VIII **U.K.**

GRADUATION OF TAX BY MEANS OF PERSONAL AND OTHER RELIEFS

208—^{F2} **U.K.**
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F2 Ss. 208–225 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)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} **U.K.**
227.

Textual Amendments

F3 Ss. 226, 227 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

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

F⁴228 Relief from tax in respect of income accumulated under trusts. U.K.

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Textual Amendments

F4 S. 228 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

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 U.K.

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 IX—XVII (ss. 229–391) repealed by Income and Corporation Taxes Act 1970 (c. 10), s. 539(1), **Sch. 16**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

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

CHAPTER I U.K.

392— F⁶ U.K.
396.

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 XVIII Chapter I (ss. 392–396) repealed by Income and Corporation Taxes Act 1970 (c. 10), s. 539(1), **Sch. 16**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 U.K.

SETTLEMENTS ON CHILDREN GENERALLY

397— F⁷ U.K.
399.

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

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F7 Ss. 397–399 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**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

(1) **F8**

F9(4)

Textual Amendments

F8 S. 400(1)–(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

F9 S. 400(4) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

401— **F10 U.K.**

403.

Textual Amendments

F10 Ss. 401–403 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

CHAPTER III U.K.

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

404, **F11 U.K.**

405.

Textual Amendments

F11 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. U.K.

(1) **F12**

F13(6)

Textual Amendments

F12 S. 406(1)–(5) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

F13 S. 406(6) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

Modifications etc. (not altering text)

C3 Unreliable marginal note

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

407—^{F14} **U.K.**
411.

Textual Amendments
F14 Ss. 407–411 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

CHAPTERS IV—VI **U.K.**

412—^{F15} **U.K.**
417.

Textual Amendments
F15 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 **U.K.**

418—^{F16} **U.K.**
488.

Textual Amendments
F16 Pts. XIX–XXIV (ss. 418–488) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

PART XXV **U.K.**

GENERAL AND SUPPLEMENTAL

489—^{F17} **U.K.**
525.

Textual Amendments
F17 Ss. 489–525 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

[^{F18}526 **Other provisions as to interpretation.** **U.K.**

(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;

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

(2)

Textual Amendments

F18 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 U.K.

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

527— ^{F19} **U.K.**
531.

Textual Amendments

F19 Ss. 527–531 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

[^{F20}**532 Short title. U.K.**

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

Textual Amendments

F20 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

Changes to legislation:

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