



Income Tax Act 1952

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

U.K.

An Act to consolidate certain of the enactments relating to income tax, including certain enactments relating also to other taxes. [28th February 1952]

Editorial Information

- X1** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988](#) (c. 1, SIF 63:1) but not against each Act

Modifications etc. (not altering text)

- C1** Words of enactment repealed by [Income and Corporation Taxes Act 1970](#) (c. 10), s. 539(1), [Sch. 16](#)
- C2** General amendments etc. to Tax Acts (or Income Tax Acts or Corporation Tax Acts as the case may be) made by [Taxes Management Act 1970](#) (c. 9, SIF 63:1), s. 41A(7) (as added by [Finance Act 1990](#) (c. 29, SIF 63:1), s. 95(1)(2)), [British Telecommunications Act 1981](#) (c. 38, SIF 96), s. 82(2)(7); [Telecommunications Act 1984](#) (c. 12, SIF 96), s. 72(3); [Finance Act 1984](#) (c. 43, SIF 63:1), ss. 82(6), 85(2), 89(1)(7), 96(1)(7), 98(7), Sch. 9 para. 3(2)(9), Sch. 16 paras. 6, 12 and [Finance Act 1985](#) (c. 54, SIF 63:1), ss. 72(1), 74(5), [Sch. 23 para. 15\(4\)](#), S.I. 1987/530, regs. 11(2), 13(1), 14, [Income and Corporation Taxes Act 1988](#) (c. 1, SIF 63:1), ss. 4, 6, 7, 9, 32, 34, 78, 134, 135, 141, 142, 185, 191, 193, 194, 195, 200, 203, 209, 212, 213, 219, 247, 253, 272, 287, 314, 315, 317, 318, 325, 326, 327, 345, 350, 351, 368, 375, 381, 397, 414, 432, 440, 442, 446, 458, 460, 461, 463, 463(2)(3) (as added by [Finance Act 1990](#) (c. 29, SIF 63:1), s. 50(2)), 468, 474, 475, 486, 490, 491, 503, 511, 518, 524, 532, 544, 550, 556, 558, 569, 572, 582, 595, 601, 613, 617, 619, 621, 639, 656, 660, 663, 676, 689, 691, 694, 700, 701, 714, 716, 739, 743, 754, 763, 776, 780, 781, 782, 787, 789, 811, 828, 829, 832, 833, 834, 835, 837, 838, 839, 840, 841, 842, Sch. 2 para. 5, Sch. 4 para. 5, Sch. 13 para. 10, Sch. 16 para. 10, Sch. 21 para. 6, Sch. 26 para. 1, Sch. 27 para. 20, [Finance Act 1988](#) (c. 39, SIF 63:1), ss. 66, 127(1)(6), [Sch. 12 para. 6](#), [Capital Allowances Act 1990](#) (c. 1, SIF 63:1), ss. 28(1), 68(8), 74, 82, 83(5), 148(5), 163(4), 164(2), S.I. 1990/627 and [Finance Act 1990](#) (c. 29, SIF 63:1), s. 25(10)

Changes to legislation:

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