



Income Tax Act 1952

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

PART XVIII

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

CHAPTER I

392— F1
396.

Textual Amendments

F1 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 XVIII Chapter I (ss. 392–396) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)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— F2
399.

Textual Amendments

F2 Ss. 397–399 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

Status: Point in time view as at 01/02/1991.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, Part XVIII. (See end of Document for details)

400 Supplemental provisions as to Chapter II.

(1) F3

(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

F3 S. 400(1)–(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

401— F4
403.

Textual Amendments

F4 Ss. 401–403 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)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, F5
405.

Textual Amendments

F5 Ss. 404, 405 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)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) F6

(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

F6 S. 406(1)–(5) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

Modifications etc. (not altering text)

C1 Unreliable marginal note

Status: Point in time view as at 01/02/1991.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, Part XVIII. (See end of Document for details)

407— F7
411.

Textual Amendments

F7 Ss. 407–411 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

CHAPTERS IV–VI

412— F8
417.

Textual Amendments

F8 Pt. XVIII Chapters IV–VI (ss. 412–417) 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, Part XVIII.