



Income Tax Act 1952

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

PART XXV

GENERAL AND SUPPLEMENTAL

489—^{F1}
525.

Textual Amendments

F1 Ss. 489–525 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

[^{F2}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

F2 S. 526 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#) but reproduced in part for the purpose of construing the remaining provisions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

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Point in time view as at 01/02/1991.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