



# 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

### 400 Supplemental provisions as to Chapter II.

- (1) ..... <sup>F1</sup>  
<sup>F2</sup>(4) .....

#### Textual Amendments

- F1** S. 400(1)–(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)  
**F2** S. 400(4) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 1952, Section 400.