



Income and Corporation Taxes Act 1988 ANNOUNCEMENT

On March 7, the Income and Corporation Taxes Act 1988 is to be published by Her Majesty's Stationery Office. This consolidating Act brings together all existing provisions relating to income and corporation taxes, for the first time since 1970.

As a great number of disparate provisions have been introduced in the last eighteen years, the Act is of considerable size. It is thus best used in conjunction with a separate Table of Destinations and Derivations, which indicates both where provisions from earlier legislation are to be found in the new Act, and from whence provisions in the new Act are derived.

Income and Corporation Taxes Act 1988

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Table of Destinations and Derivations

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