



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER III

CAPITAL ALLOWANCES

F1⁹⁰

Textual Amendments

F1 S. 90 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

F2⁹¹

Textual Amendments

F2 S. 91 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

F3⁹²

Textual Amendments

F3 S. 92 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, chapter III. (See end of Document for details)

F⁴93

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Textual Amendments

F4 S. 93 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

F⁵94

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Textual Amendments

F5 S. 94 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

F⁶95

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Textual Amendments

F6 S. 95 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, chapter III.