



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER V

MANAGEMENT

Company migration

^{F1}130 Provisions for securing payment by company of outstanding tax.

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Textual Amendments

- F1** Ss. 130-132 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 7 para. 56, **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22)

^{F1}131 Penalties for failure to comply with section 130.

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Textual Amendments

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

^{F1}132 Liability of other persons for unpaid tax.

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Textual Amendments

- F1** Ss. 130-132 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 7 para. 56, **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22)

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