



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER V

MANAGEMENT

Returns of income and gains

^{F1}120 Notice of liability to income tax.

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Textual Amendments

F1 S. 120 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1

^{F2}121

Textual Amendments

F2 S. 121 repealed (31.7.1998 with effect as mentioned in s. 117 of the repealing Act) by [1998 c. 36](#), s. 165, [Sch. 27 Pt. III\(28\)](#), note

^{F3}122 Notice of liability to capital gains tax.

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

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Textual Amendments

F3 S. 122 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1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 Finance Act 1988, Cross Heading:
Returns of income and gains.