



# Finance Act 1989

## 1989 CHAPTER 26

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### *Charities*

#### **58 Payroll deduction scheme.**

- (1) In section 202(7) of the Taxes Act 1988 (which limits to £240 the deductions attracting relief) for “£240” there shall be substituted “£480”.
- (2) This section shall have effect for the year 1989-90 and subsequent years of assessment.

<sup>F1</sup>**59** .....

#### **Textual Amendments**

- F1** [S. 59](#) repealed (28.7.2000 with effect as mentioned in [s. 41\(9\)](#) of the amending Act) by [2000 c. 17](#), ss. [41\(7\)](#), [156](#), [Sch. 40 Pt. II\(1\)](#), note 3

#### **60 British Museum and Natural History Museum.**

<sup>F2</sup>(1) .....

<sup>F2</sup>(2) .....

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Charities. (See end of Document for details)

<sup>F3</sup>(3) .....  
<sup>F4</sup>(4) .....

**Textual Amendments**

- F2** S. 60(1)(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)
- F3** S. 60(3) repealed (1.5.1995 with effect as mentioned in s. 74(2), Sch. 29 Pt. VIII(8) of the amending Act) by 1995 c. 4, ss. 74(1), 162, Sch. 17 Pt. III para. 25, **Sch. 29 Pt. VIII(8)**
- F4** S. 60(4) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Charities.