



# Finance Act 1990

## 1990 CHAPTER 29

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance. [26th July 1990]

<sup>xix2</sup>Most Gracious Sovereign, WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Editorial Information

- X1** Ss. 4, 132, Sch. 19 Pt. I from Gp 12:2 (Betting, Gaming and Lotteries), ss. 1-3, 7-9, 132, 133, Schs. 1, 3, 19 Pt. I from Gp 40:1 (Customs and Excise), ss. 10-16, 131(2), 132, 133, Sch. 19 Pt III from Gp 40:2 (Customs and Excise), ss. 132, 133 from Gp 44:2 (Energy), ss. 115-120, 133 from Gp 58 (Harbours, Docks and Piers), ss. 17-30, 39(9), 41-62, 65-71, 73-82, 86-106, 114, 121, 122, 125-127, 131-133, Schs. 4-17, 18 paras. 2, 5, Sch 19 Pts IV, V from Gp 63:1 (Income, Corporation and Capital Gains Taxes), ss 28(3), 31-40, 48, 54, 56, 63, 64, 70(5)-(9), 72, 81(3)(6)(8), 83-85, 89, 127(2)-(4), 131(3), 133, Sch 9 paras 2, 7, Sch. 10 paras 28, 29, Sch. 14 paras 17-19, Sch 18 para 3 from Gp 63:2 (Income, Corporation and Capital Gains Taxes), ss 124-126, 127(3)(4), 133, Sch 18 para 4 from Gp 65 (Inheritance Tax), ss 128-130, 132, 133, Sch 19 Pt VIII from Gp 99:5 (Public Finance and Economic Controls), ss. 5, 6, 132, 133, Schs 2, 19 Pt II from Gp 107:2 (Road Traffic), ss. 107-114, 127(3)(4), 132, 133, Sch 18 para 1, Sch 19 Pts VI, VII from Gp 114 (Stamp Duty)
- X2** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) but not against each Act

**Changes to legislation:**

Finance Act 1990, Introductory Text is up to date with all changes known to be in force on or before 15 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.