



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Charities

^{F1}24

Textual Amendments

^{F1} S. 24 repealed (27.07.1993 with effect for the year 1993-94 and subsequent years of assessment) by 1993 c. 34, s. 213, **Sch. 23 Pt. III**.

25 Donations to charity by individuals.

^{F2}(1)

^{F2}(2)

^{F2}(3)

^{F2}(3A)

^{F2}(4)

^{F2}(5)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Charities. (See end of Document for details)

F2(5A)	.....
F2(5B)	.....
F2(5C)	.....
F2(5D)	.....
F2(5E)	.....
F2(5F)	.....
F2(5G)	.....
F2(5H)	.....
F2(5I)	.....
F2(5J)	.....
F2(6)	.....
F2(7)	.....
F2(8)	.....
F2(9)	.....
F2(9A)	.....
F3(10)	.....
F4(10A)	.....
F5(11)	.....
F6(12)	.....
F7(13)	.....

Textual Amendments

- F2** S. 25(1)-(9A) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 284(2), **Sch. 3 Pt. 1** (with [Sch. 2 para. 98](#))
- F3** S. 25(10) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 220, **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F4** S. 25(10A) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F5** S. 25(11) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 284(2), **Sch. 3 Pt. 1** (with [Sch. 2 para. 98](#))
- F6** S. 25(12) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 220, **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F7** S. 25(13) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 284(2), **Sch. 3 Pt. 1** (with [Sch. 2 para. 98](#))

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Charities. (See end of Document for details)

F8 26 Company donations to charity.

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Textual Amendments

- F8** S. 26 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

27 Maximum qualifying company donations.

- F9**(1)
- F10**(2)
- F9**(3)
- F11**(4)

Textual Amendments

- F9** S. 27(1)(3) repealed(*for accounting periods beginning on or after 19.03.1991*) by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), s. 123, [Sch. 19 Pt.V](#) Note 5.
- F10** S. 27(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](#))
- F11** S. 27(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 1990, Cross Heading: Charities.