



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Savings

28 Tax-exempt special savings accounts.

^{F1}(1)

^{F1}(2)

^{F2F1}(3)

Textual Amendments

F1 S. 28(1)-(3) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

F2 S. 28(3) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with ss. 60, 101, 201(3), [Sch. 11](#) paras. 22, 26(2), 27).

^{F3}**29 Extension of SAYE.**

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

Textual Amendments

- F3** S. 29 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

30 Building societies.

Schedule 5 to this Act (which contains provisions relating to building societies, deposit-takers and investors) shall have effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Savings.