



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

MANAGEMENT

Claims by companies

F197

Textual Amendments

F1 S. 97 repealed (31.7.1997 with effect in relation to tax credits in respect of distributions made on or after 6th April 1999) by 1997 c. 58, ss. 34, 52, Sch. 4 paras. 2(2), 3(2), Sch. 8 Pt. II(9) Note 1(with s. 3(3))

98 Repayment of income tax deducted at source.

- (1) The Taxes Act 1988 shall be amended as follows.
- (2) In section 7(2) (set off against corporation tax of income tax deducted from payments received by resident companies) the words from “and accordingly” to the end shall be omitted.

F2(3)

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

- (4) In section 11(3) (set off against corporation tax of income tax deducted from payments received by non-resident companies) the words from “and accordingly” to the end shall be omitted.
- (5) This section applies in relation to income tax falling to be set off against corporation tax for accounting periods ending after the day appointed for the purposes of section 10 of the Taxes Act 1988 (pay and file).

Textual Amendments

F2 S. 98(3) repealed (31.7.1998 in relation to accounting periods ending on or after the self-assessment appointed day within the meaning of s. 117 of the amending Act) by 1998 c. 36, ss. 117, 165, Sch. 27 Pt. III (28) Note

F399 Loss relief.

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Textual Amendments

F3 S. 99 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

F4100

Textual Amendments

F4 S. 100 repealed (31.7.1998 with effect in relation to accounting periods ending on or after the self-assessment appointed day within the meaning of section 117 of the amending Act) by 1998 c. 36, ss. 117, 165, Sch. 27 Pt. III (28) Note

F5101

Textual Amendments

F5 S. 101 repealed (27.7.1999 with effect in relation to accounting periods ending on or after 1.7.1999) by 1999 c. 16, ss. 93, 139, Sch. 20 Pt. III(21) Note

F6102

Textual Amendments

F6 S. 102 repealed (31.7.1998 with effect in relation to accounting periods ending on or after the self-assessment appointed day within the meaning of section 117 of the amending Act) by 1998 c. 36, ss. 117, 165, Sch. 27 Pt. III (28) Note

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

F7 103

Textual Amendments

F7 [S. 103](#) repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by [2001 c. 2, s. 580](#), [Sch. 4](#)

Changes to legislation:

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