



# Finance Act 1990

## 1990 CHAPTER 29

### PART II

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

### CHAPTER I

#### GENERAL

#### *Charities*

#### **25 Donations to charity by individuals.**

<sup>F1</sup> (1)	.....
<sup>F1</sup> (2)	.....
<sup>F1</sup> (3)	.....
<sup>F1</sup> (3A)	.....
<sup>F1</sup> (4)	.....
<sup>F1</sup> (5)	.....
<sup>F1</sup> (5A)	.....
<sup>F1</sup> (5B)	.....
<sup>F1</sup> (5C)	.....
<sup>F1</sup> (5D)	.....
<sup>F1</sup> (5E)	.....
<sup>F1</sup> (5F)	.....

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**Changes to legislation:** There are currently no known outstanding effects  
 for the Finance Act 1990, Section 25. (See end of Document for details)

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F1(5G)	.....
F1(5H)	.....
F1(5I)	.....
F1(5J)	.....
F1(6)	.....
F1(7)	.....
F1(8)	.....
F1(9)	.....
F1(9A)	.....
F2(10)	.....
F3(10A)	.....
F4(11)	.....
F5(12)	.....
F6(13)	.....

#### Textual Amendments

- F1** S. 25(1)-(9A) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 284(2), **Sch. 3 Pt. 1** (with [Sch. 2 para. 98](#))
- F2** S. 25(10) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 220, **Sch. 3 Pt. 1** (with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](#))
- F3** S. 25(10A) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F4** S. 25(11) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 284(2), **Sch. 3 Pt. 1** (with [Sch. 2 para. 98](#))
- F5** S. 25(12) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 220, **Sch. 3 Pt. 1** (with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](#))
- F6** S. 25(13) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 284(2), **Sch. 3 Pt. 1** (with [Sch. 2 para. 98](#))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, Section 25.