



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Charities

27 Maximum qualifying company donations.

- ^{F1}(1)
- ^{F2}(2)
- ^{F1}(3)
- ^{F3}(4)

Textual Amendments

- F1** S. 27(1)(3) repealed(*for accounting periods beginning on or after 19.03.1991*) by [Finance Act 1991](#) (c. 31, SIF 63:1), s. 123, [Sch. 19 Pt.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.
- F2** S. 27(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010](#) (c. 4), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F3** S. 27(4) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010](#) (c. 4), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))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, Section 27.