



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Miscellaneous

^{F1}65 Commercial woodlands.

.....

Textual Amendments

F1 S. 65 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), Sch. 1 para. 331, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F2}66 Company residence.

.....

Textual Amendments

F2 S. 66 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009](#) (c. 4), s. 1329(1), Sch. 1 para. 332, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Miscellaneous. (See end of Document for details)

F4^{F3} **66A Residence of SE or SCE**

.....

Textual Amendments

F3 S. 66A inserted (with effect in accordance with s. 60(3) of the amending Act) by [Finance \(No. 2\) Act 2005 \(c. 22\), s. 60\(1\)](#)

F4 S. 66A repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 1 para. 333, Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

F5^{F7} **67**

Textual Amendments

F5 S. 67 repealed (31.7.1998 with effect as mentioned in Sch. 27 Pt. III(11) of the repealing Act) by [1998 c. 36, s. 165, Sch. 27 Pt. III\(11\)](#) note

F6^{F8} **68 Priority share allocations for employees etc.**

.....

Textual Amendments

F6 S. 68 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

F7^{F9} **69 Share options: loans.**

.....

Textual Amendments

F7 S. 69 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

70 Charities: payroll deduction scheme.

- (1) In section 202(7) of the Taxes Act 1988 (which limits to £120 the deductions attracting relief) for “ £120” there shall be substituted “ £240 ”.
- (2) This section shall have effect for the year 1988-89 and subsequent years of assessment.

F8^{F10} **71 Unit trusts: relief on certain payments.**

.....

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Miscellaneous. (See end of Document for details)

Textual Amendments

F8 S. 71 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

F⁹72 Entertainment of overseas customers.

Textual Amendments

F9 S. 72 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

73 Consideration for certain restrictive undertakings.

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

Textual Amendments

F10 S. 73(1) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

F11 S. 73(2)-(4) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 334, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

F¹²74

Textual Amendments

F12 S. 74 repealed (31.7.1998 with effect on 6.4.1998 as mentioned in s. 58(4) of the repealing Act) by [1998 c. 36](#), s. 165, **Sch. 27 Pt. III(9)** note

F¹³75 Premiums for leases etc.

Textual Amendments

F13 S. 75 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

F¹⁴76

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Miscellaneous. (See end of Document for details)

.....

Textual Amendments

- F14** S. 76 repealed (29.4.1996 with effect as mentioned in Sch. 41 Pt. V(2) of the repealing Act) by 1996 c. 8, s. 205, **Sch. 41 Pt. V(2)** notes, Pt. V(19)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Cross Heading:
Miscellaneous.