



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Pensions etc.

^{F1}54 Personal pension schemes: commencement.

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Textual Amendments

F1 Ss. 54-56 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

^{F1}55 Personal pension schemes: other amendments.

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Textual Amendments

F1 Ss. 54-56 repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3 (with Sch. 36)

^{F1}56 Occupational pension schemes.

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

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Textual Amendments

F1 Ss. 54-56 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with [Sch. 36](#))

^{F2}57 Lump sum benefits paid otherwise than on retirement.

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Textual Amendments

F2 S. 57 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1**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](#))

Changes to legislation:

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