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

SCHEDULES

SCHEDULE 14

REPEALS

PART VIII

MARRIED COUPLES

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In section 8(3B), the words “or of his wife living with him”.Section 11A(3).In section 13(1)(c), the words “,or is a married woman,”.In section 29(8), the words “and “return under Part II of this Act”” onwards.In section 93(1) the words from “or section 284(4)” to “wife”.In section 95(1)(a), the words from “or section 284(4)” to “wife”.
1975 c. 14.	The Social Security Act 1975.	In Schedule 2, paragraph 4.
1975 c. 15.	The Social Security (Northern Ireland) Act 1975.	In Schedule 2, paragraph 4.
1979 c. 14.	The Capital Gains Tax Act 1979.	Section 4(2).In section 5(6), the words “husbands and wives,”.Section 45.In Schedule 1, paragraphs 2 and 3.
1980 c. 48.	The Finance Act 1980.	Section 77(4)(b) and (d).
1982 c. 39.	The Finance Act 1982.	In section 80(3)(b), the words “2(1) and”.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 256, the words “and 287 and 288”.Sections 279 to 281.Sections 283 to 288.Section 304(1) to (4).In section 325, the words “and for this purpose” onwards.Section 347B(6).In

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section 361, in subsection (4)
 (d) the words “or his spouse”
 and in subsection (5)
 the words “, or whose
 spouses,”.Section 382(1)
 and (2).In section 420(2)
 (a)(i), the words “or
 the wife or husband of
 the borrower”.Section
 525(5).Section 527(3).In
 section 535(5), the
 second sentence.Section
 574(2)(b) and (c).In
 section 623, subsection (1),
 in subsection (2) the words
 “Subject to subsection (1)
 above,”, in subsection (6)
 (c) the words “or of
 the individual’s wife or
 husband”, in subsection (7)
 (a) the words “or that of
 his wife or her husband”
 and in subsection (8) the
 words “either” and “or to
 that individual’s wife or
 husband”.

Section 644(7).In
 section 646, in subsections
 (2)(d), (5)(a) and (7) the
 words “or the individual’s
 wife or husband”.Section
 703(7) and (8).In
 section 833(4), the second
 sentence.In Schedule 14,
 paragraph 1(2) and (3).In
 Schedule 29, in the Table
 in paragraph 32, the entries
 relating to sections 29(8),
 93(1) and 95(1)(a) of the
 Taxes Management Act
 1970 and paragraph 4 of
 Schedule 2 to the Social
 Security Act 1975 and those
 relating to the Social Security
 (Northern Ireland) Act 1975.

1988 c. 39.

The Finance Act 1988.

Section 40(3).

In Schedule 10, in paragraph
 5, in sub-paragraph (1), the
 words “(or, if he is a married
 man, to his wife)” and sub-
 paragraphs (3) to (5).

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- 1 The repeals in section 361 of the Income and Corporation Taxes Act 1988 have effect in accordance with paragraph 15 of Schedule 3 to this Act.
- 2 The repeals in sections 382 and 574 of that Act have effect in relation to relief given for the year 1990-91 or a subsequent year of assessment.
- 3 The repeal in section 420(2) of that Act has effect in accordance with paragraph 16 of Schedule 3 to this Act.
- 4 The repeal in section 525 of that Act has effect in relation to tax paid or borne or payable or falling to be paid or borne for the year 1990-91 or a subsequent year of assessment.
- 5 The repeals in sections 527 and 535 of that Act have effect in relation to tax payable for the year 1990-91 or a subsequent year of assessment.
- 6 The remaining repeals have effect for the year 1990-91 and subsequent years of assessment.

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