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

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## SCHEDULES

### SCHEDULE 3

#### MARRIED COUPLES: MINOR AND CONSEQUENTIAL PROVISIONS

##### PART I

##### AMENDMENTS OF THE TAXES ACT 1988

###### *Life assurance premiums*

- 9 For the year 1990-91 and subsequent years of assessment section 266 (life assurance premiums) shall have effect with the substitution—
- (a) in subsection (9), of the word “spouse” for the words “wife (but not the husband)”, and
  - (b) in subsection (11)(a), of the words “spouse, widow, widower or children or other dependants of any such employee or person,” for the word “wife” onwards.

**Changes to legislation:**

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