



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Pensions etc.

^{F1}57 Lump sum benefits paid otherwise than on retirement.

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Textual Amendments

- F1** S. 57 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#)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, Section 57.