

# Finance Act 1988

#### **1988 CHAPTER 39**

#### **PART III**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### CHAPTER I

**GENERAL** 

Miscellaneous

## $^{\rm F2}[^{\rm F1}66A]\!Residence$ of SE or SCE

#### **Textual Amendments**

- F1 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)
- F2 S. 66A repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 333, Sch. 3 Pt. 1 (with Sch. 2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)

### **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Section 66A.