



# Finance Act 1989

## 1989 CHAPTER 26

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### *Settlements etc.*

**<sup>F1</sup>108** .....

#### **Textual Amendments**

**F1** S. 108 repealed (1.5.1995 with effect for the year 1995-96 and subsequent years of assessment) by 1995 c. 4, s. 162, **Sch. 29 Pt. VIII(8)**, note

**109** **Settlements where settlor retains interest in settled property.**

**<sup>F2</sup>(1)** .....

**<sup>F2</sup>(2)** .....

**<sup>F2</sup>(3)** .....

**<sup>F3</sup>(4)** .....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Settlements etc.. (See end of Document for details)*

**Textual Amendments**

- F2** S. 109(1)-(3) repealed (1.5.1995 with effect for the year 1995-96 and subsequent years of assessment) by 1995 c. 4, s. 162, **Sch. 29 Pt. VIII(8)**, note
- F3** S. 109(4) repealed (6.4.2005) by **Income Tax (Trading and Other Income) Act 2005 (c. 5)**, s. 883(1), **Sch. 3** (with **Sch. 2**)

**F4 110 Residence of trustees.**

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**Textual Amendments**

- F4** S. 110 repealed (with effect in relation to payments made on or after 6.4.2006) by **Finance Act 2006 (c. 25)**, **Sch. 13 para. 28(2)(c)(5)**, **Sch. 26 Pt. 3(15)**

**111 Residence of personal representatives.**

**F5**(1) .....

**F5**(2) .....

**F5**(3) .....

(4) In section 824(9) of the Taxes Act 1988 (repayment supplements), for the words from “or, in” to “section 701” there shall be substituted the words “or personal representatives (within the meaning of section 111 of the Finance Act 1989)”.

(5) **F6**... this section shall apply for the year 1989-90 and subsequent years of assessment.

**F7**(6) .....

**F7**(7) .....

**F7**(8) .....

**Textual Amendments**

- F5** S. 111(1)-(3) repealed (6.4.2007) by **Income Tax Act 2007 (c. 3)**, s. 1034(1), **Sch. 1 para. 280(a)**, **Sch. 3 Pt. 1** (with **Sch. 2**)
- F6** Words in s. 111(5) repealed (6.4.2007) by **Income Tax Act 2007 (c. 3)**, s. 1034(1), **Sch. 1 para. 280(b)**, **Sch. 3 Pt. 1** (with **Sch. 2**)
- F7** S. 111(6)-(8) repealed (6.4.2007) by **Income Tax Act 2007 (c. 3)**, s. 1034(1), **Sch. 1 para. 280(a)**, **Sch. 3 Pt. 1** (with **Sch. 2**)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Settlements etc..