



# Finance Act 1989

## 1989 CHAPTER 26

### PART II

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

### CHAPTER I

#### GENERAL

#### *Life assurance*

#### <sup>F1</sup>90 Life policies etc. held by companies.

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#### **Textual Amendments**

- F1** S. 90 omitted (with effect in accordance with Sch. 14 para. 18 of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 14 para. 17(a)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1989, Section 90.