



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Miscellaneous

82 Settlements: child's income

- (1) In section 663 of the Taxes Act 1988 (child's income treated as settlor's) in subsection (4) (exception for income not exceeding £5) for "£5" there shall be substituted "£100".
- (2) This section shall have effect for the year 1991-92 and subsequent years of assessment.