



# Finance Act 1990

## 1990 CHAPTER 29

### PART II

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

### CHAPTER II

#### MANAGEMENT

##### *Claims by companies*

**98 Repayment of income tax deducted at source.**

- (1) The Taxes Act 1988 shall be amended as follows.
- (2) In section 7(2) (set off against corporation tax of income tax deducted from payments received by resident companies) the words from “and accordingly” to the end shall be omitted.
- <sup>F1</sup>(3) .....
- (4) In section 11(3) (set off against corporation tax of income tax deducted from payments received by non-resident companies) the words from “and accordingly” to the end shall be omitted.
- (5) This section applies in relation to income tax falling to be set off against corporation tax for accounting periods ending after the day appointed for the purposes of section 10 of the Taxes Act 1988 (pay and file).

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**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 1990, Section 98. (See end of Document for details)

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### Textual Amendments

- F1** [S. 98\(3\)](#) repealed (31.7.1998 in relation to accounting periods ending on or after the self-assessment appointed day within the meaning of [s. 117](#) of the amending Act) by [1998 c. 36, ss. 117, 165, Sch. 27 Pt. III](#) (28) Note

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Section 98.