



# Finance Act 1998

## 1998 CHAPTER 36

### PART III

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

### CHAPTER I

#### INCOME TAX AND CORPORATION TAX

#### *Individual savings accounts etc.*

**<sup>F1</sup>75 Use of PEPs powers to provide for accounts.**

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**Textual Amendments**

**F1** S. 75 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

**76 Tax credits for accounts and for PEPs.**

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

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

<sup>F3</sup>(3) .....

<sup>F4</sup>(4) .....

<sup>F4</sup>(5) .....

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Individual savings accounts etc.. (See end of Document for details)

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**Textual Amendments**

- F2** S. 76(1)(2) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))
- F3** S. 76(3) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 58\(2\)](#)
- F4** S. 76(4)(5) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

**<sup>F5</sup>77 The insurance element etc.**

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**Textual Amendments**

- F5** S. 77 repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 2\(7\)](#)

**<sup>F6</sup>78 Phasing out of TESSAs.**

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**Textual Amendments**

- F6** S. 78 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:  
Individual savings accounts etc..