



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Annual payments

36 Annual payments.

- F¹(1)
- F²(2)
- F²(3)
- F²(4)
- F²(5)
- F²(5A)
- F²(6)

Textual Amendments

- F1** S. 36(1) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 2\(3\)](#)
- F2** S. 36(2)-(6) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Annual payments. (See end of Document for details)

Modifications etc. (not altering text)

- C1 S. 36(3) excluded (27.7.1999 with effect in relation to any payment falling due on or after 6.4.2000) by 1999 c. 16, s. 36(7)(8)

F³37 Maintenance payments under existing obligations:

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Textual Amendments

- F3 S. 37 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F⁴38 Maintenance payments under existing obligations:

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Textual Amendments

- F4 S. 38 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F⁵39

Textual Amendments

- F5 S. 39 repealed (27.7.1999 with effect in relation to any payment falling due on or after 6.4.2000) by 1999 c. 16, s. 139, [Sch. 20 Pt. III\(6\)](#), note

F⁶40 Provisions supplementary to sections 37 to 39.

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Textual Amendments

- F6 S. 40 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Cross Heading:
Annual payments.