



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- F1** S. 36(1) repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 27 Pt. 2\(3\)](#)
- F2** S. 36(2)-(6) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Section 36.