



# Finance Act 1988

## 1988 CHAPTER 39

### PART III

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

### CHAPTER I

#### GENERAL

#### *Relief for interest*

<sup>F1</sup>42 .....

#### **Textual Amendments**

**F1** S. 42 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(7) note 4 of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(7)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Section 42.