



# Finance Act 1988

## 1988 CHAPTER 39

### PART III

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

### CHAPTER III

#### CAPITAL ALLOWANCES

**F1**94 .....

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**Textual Amendments**

**F1** S. 94 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Section 94.