



Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Income tax rates and allowances

^{F1}**30** Charge and rates of income tax for 1989-90.

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Textual Amendments

F1 Ss. 30-32 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

^{F1}**31** Age allowance.

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Textual Amendments

F1 Ss. 30-32 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

^{F1}**32** Operative date for PAYE.

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Income tax rates and allowances. (See end of Document for details)

Textual Amendments

F1 Ss. 30-32 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

33 Married couples.

- (1) Sections 257 to 257F and 265 of the ^{M1}Taxes Act 1988, as inserted for the year 1990-91 and subsequent years by the Finance Act 1988, shall be amended as follows.
- (2) In section 257(1) for “£2,605” there shall be substituted “£2,785”.
- (3) In section 257(2) for “£3,180” there shall be substituted “£3,400”.
- (4) In section 257(3)—
 - ^{F2}(a)
 - (b) for “£3,310” there shall be substituted “£3,540”.
- (5) In section 257(5)—
 - (a) for “£10,600” there shall be substituted “£11,400”, and
 - ^{F3}(b)
- [^{F4}(6) In section 257A(1) for “£1,490” there shall be substituted “£1,590”.]
- (7) In section 257A(2) for “£1,855” there shall be substituted “£1,985”.
- (8) In section 257A(3)—
 - ^{F5}(a)
 - (b) for “£1,895” there shall be substituted “£2,025”.
- (9) In section 257A(5)—
 - (a) for “£10,600” there shall be substituted “£11,400”, and
 - ^{F6}(b)
- (10) In sections ^{F7}. . . [^{F8}257D(8) and] 265(3) after paragraph (b) there shall be inserted “or
 - (c) on account of any payments to which section 593(2) or 639(3) applies,”.
- [^{F9}(11) In section 257E(1)(b) for “80” there shall be substituted “75”.
- ^{F9}(12) In section 257E(2)(a) for “£3,180” there shall be substituted “£3,400”.
- ^{F9}(13) In section 257E(2)(b) for “£3,310” there shall be substituted “£3,540”.]

Textual Amendments

- F2** [S. 33\(4\)\(a\)](#) omitted (with effect in accordance with [Sch. 1 para. 7](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 1 para. 6\(c\)](#)
- F3** [S. 33\(5\)\(b\)](#) omitted (with effect in accordance with [Sch. 1 para. 7](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 1 para. 6\(c\)](#)
- F4** [S. 33\(6\)](#) repealed (27.7.1999 with effect for the year 2000-2001 and subsequent years of assessment) by 1999 [c. 16](#), s. 139, [Sch. 20 Pt. III\(3\)](#), note 2
- F5** [S. 33\(8\)\(a\)](#) omitted (with effect in accordance with [Sch. 1 para. 7](#) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 1 para. 6\(c\)](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Income tax rates and allowances. (See end of Document for details)

- F6** S. 33(9)(b) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(c)**
- F7** Words in s. 33(10) repealed (16.7.1992) by virtue of Finance (No. 2) Act 1992 (c. 48), ss. 20, 82, Sch. 5 para. 10, **Sch. 18 Pt. VII(1)**
- F8** Words in s. 33(10) repealed (27.7.1999 with effect for the year 2000-2001 and subsequent years of assessment) by virtue of 1999 c. 16, s. 139, **Sch. 20 Pt. III(3)**, note 2
- F9** S. 33(11)-(13) repealed (27.7.1999 with effect for the year 2000-2001 and subsequent years of assessment) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(3)**, note 2

Modifications etc. (not altering text)

- C1** See Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 257 for 1989–1990 and see Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), 257–257F for 1990–1991

Marginal Citations

- M1** 1988 c. 39.

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