



Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Receipts basis etc.

^{F1}36 Schedule E: revised Cases.

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Textual Amendments

F1 Ss. 36-42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

^{F1}37 Schedule E: assessment on receipts basis.

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Textual Amendments

F1 Ss. 36-42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Receipts basis etc.. (See end of Document for details)

F138 Schedule E: unpaid emoluments.

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Textual Amendments
F1 Ss. 36-42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with [Sch. 7](#))

F139 Schedule E: unremitted emoluments.

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Textual Amendments
F1 Ss. 36-42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with [Sch. 7](#))

F140 Schedule E: emoluments already paid.

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Textual Amendments
F1 Ss. 36-42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with [Sch. 7](#))

F141 Schedule E: pensions etc.

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Textual Amendments
F1 Ss. 36-42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with [Sch. 7](#))

Modifications etc. (not altering text)
C1 S. 41 extended (3.5.1994) by [1994 c. 9, s. 139\(3\)](#)

F142 Schedule E: supplementary.

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Textual Amendments
F1 Ss. 36-42 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with [Sch. 7](#))

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Receipts basis etc.. (See end of Document for details)

F² 43 Schedule D: computation

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Textual Amendments

- F2** S. 43 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 339, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

F³ 44 Companies with investment business and insurance companies: computation

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Textual Amendments

- F3** S. 44 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 340, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

F⁴ 45 PAYE: meaning of payment.

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Textual Amendments

- F4** S. 45 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Cross Heading:
Receipts basis etc..