

# Finance Act 1989

# **1989 CHAPTER 26**

## PART II

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

## CHAPTER I

GENERAL

Close companies

#### 107 Close companies: consequential amendments.

Schedule 12 to this Act (in which Part I contains administrative provisions relating to close companies and Part II makes amendments connected with section 103 above) shall have effect.

# Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Section 107.