



# Finance (No. 2) Act 1992

1992 CHAPTER 48

## PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

GENERAL

*Married couple's allowance etc.*

**20 Married couple's allowance etc**

Schedule 5 to this Act (which makes provision in relation to the married couple's allowance) shall have effect.