



# 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Section 20.