



# Finance Act 1998

## 1998 CHAPTER 36

### PART III

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

### CHAPTER I

#### INCOME TAX AND CORPORATION TAX

#### *Gifts to charities*

**F1**47 .....

#### **Textual Amendments**

**F1** S. 47 repealed (27.7.1999 with effect in relation to gifts made on or after 27.7.1999) by 1999 c. 16, ss. 55(2)(3), 139, **Sch. 20 Pt. III(12)**, Note

**F2**48 **Gifts of money for relief in poor countries.**  
.....

#### **Textual Amendments**

**F2** S. 48 repealed (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 26 para. 2(1)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Gifts to charities.