



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

UNAPPROVED EMPLOYEE SHARE SCHEMES

Miscellaneous

^{F1}81 Changes in interest.

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Textual Amendments

- F1** Ss. 77-88 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#)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}82 Company reorganisations etc.

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Textual Amendments

- F1** Ss. 77-88 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#)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 1988, Cross Heading: Miscellaneous. (See end of Document for details)

F183 Connected persons etc.

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Textual Amendments

F1 Ss. 77-88 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1**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](#))

F184 Capital gains tax.

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Textual Amendments

F1 Ss. 77-88 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1**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](#))

F185 Information.

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Textual Amendments

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Changes to legislation:

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