



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER III

CAPITAL ALLOWANCES

F1⁹²

Textual Amendments

F1 S. 92 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Section 92.