



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Miscellaneous

61 Qualifying maintenance payments: extension to member States

- (1) In section 347B(1)(a) of the Taxes Act 1988 (payments under certain court orders or written agreements)—
 - (a) for “in the United Kingdom” there shall be substituted “in a member State”;
 - (b) for “a part of the United Kingdom” there shall be substituted “a member State or of a part of a member State”.
- (2) This section shall have effect for the year 1992-93 and subsequent years of assessment.