
STATUTORY INSTRUMENTS

1990 No. 677

INCOME TAX

The Income Tax (Indexation) Order 1990

Made - - - - 20th March 1990

The Treasury, in pursuance of sections 1(6) and 257C(3) of the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Order:

(1) 1988 c. 1; section 1(6) was amended by section 24(2) of the Finance Act 1988 (c. 39) and sections 257 to 257F were substituted for section 257 by section 33 of the Finance Act 1988, with effect for the year 1990—91 and subsequent years of assessment.