



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Oil industry

^{F1}60

Textual Amendments

F1 S. 60 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the repealing Act) by 2001 c. 2, s. 580, Sch. 4

^{F2}61

Textual Amendments

F2 S. 61 repealed (for losses incurred in accounting periods ending on or after 01.04.1991) by Finance Act 1991 (c. 31, SIF 63:1), s. 123, Sch. 19 Pt.V Note 4(c).

62 CT treatment of PRT repayment.

^{F3}(1)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Oil industry. (See end of Document for details)

F3(2)
F4F5(3)

Textual Amendments

F3 S. 62(1)(2) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

F4 S. 62(3) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))
Text here

F5 S. 62(3) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 6** (with [Sch. 9 paras. 1-9, 22](#))

F6 63

Textual Amendments

F6 [Ss. 63-65](#) repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch. 12** (with [ss. 60, 101\(1\), 201\(3\), Sch. 11 paras. 22, 26\(2\), 27](#)).

F7 64

Textual Amendments

F7 [Ss. 63-65](#) repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with [ss. 60, 101\(1\), 201\(3\), Sch. 11 paras. 22, 26\(2\), 27](#)).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Cross Heading: Oil industry.