



Finance Act 1988

1988 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER IV

CAPITAL GAINS

Company migration

105 Deemed disposal of assets on company ceasing to be resident in U.K.

^{F1}(1)

^{F1}(2)

^{F1}(3)

^{F1}(4)

^{F1}(5)

^{F2}(6)

(7) This section and sections 106 and 107 below shall be deemed to have come into force on 15th March 1988.

Textual Amendments

F1 S. 105(1)-(5) repealed (6.3.1992 with effect as mentioned in s. 289 of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch.12** (with ss. 101(1), 201(3), 290, Sch. 11 paras. 22, 26(2), 27)

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1988, Section 105. (See end of Document for details)*

F2 S. 105(6) omitted (with effect in accordance with Sch. 17 para. 13 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 17 para. 3(a)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1988, Section 105.