



Finance Act 1990

1990 CHAPTER 29

PART IV

MISCELLANEOUS AND GENERAL

Miscellaneous

127 Definition of “local authority” for certain tax purposes.

^{F1}(1)

^{F2}(2)

(3) Schedule 18 to this Act (consequential amendments) shall have effect.

(4) This section shall be deemed to have come into force on 1st April 1990.

Textual Amendments

F1 S. 127(1) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

F2 S. 127(2) repealed (6.3.1992 with effect as mentioned in s. 289 (1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 12**(with ss.60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Section 127.