



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Insurance companies and friendly societies

^{F1}46

Textual Amendments

- F1** S. 46 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by *Taxation of Chargeable Gains Act 1992* (c. 12), s. 290, **Sch.12** (with ss. 60,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, 201(3), Sch. 11 paras. 22, 26(2), 27) (and expressed to be modified (31.7.1992) by S.I. 1992/1655, **arts. 1, 19(1)**); and expressed to be excluded (27.7.1993) by 1993 c. 34, **s. 91(1)**.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Section 46.