



# Finance Act 1991

## 1991 CHAPTER 31

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### CAPITAL GAINS

##### Commencement Information

**II** Chapter II partly in force at 1.12.1988 due to retrospective effect of ss. 95 & 96

##### *Settlements*

**F1**83 .....

##### Textual Amendments

**F1** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F2**84 .....

*Status: Point in time view as at 06/03/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II. (See end of Document for details)*

**Textual Amendments**

**F2** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F3** **85** .....

**Textual Amendments**

**F3** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F4** **86** .....

**Textual Amendments**

**F4** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F5** **87** .....

**Textual Amendments**

**F5** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F6** **88** .....

**Textual Amendments**

**F6** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F7** **89** .....

*Status: Point in time view as at 06/03/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II. (See end of Document for details)*

**Textual Amendments**

**F7** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F8**90 .....

**Textual Amendments**

**F8** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F9**91 .....

**Textual Amendments**

**F9** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F10**92 .....

**Textual Amendments**

**F10** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

*Private residence*

**F11**93 .....

**Textual Amendments**

**F11** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F12**94 .....

*Status: Point in time view as at 06/03/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II. (See end of Document for details)*

**Textual Amendments**

**F12** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

*Miscellaneous*

**F13**95 .....

**Textual Amendments**

**F13** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F14**96 .....

**Textual Amendments**

**F14** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F15**97 .....

**Textual Amendments**

**F15** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F16**98 .....

**Textual Amendments**

**F16** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F17**99 .....

*Status: Point in time view as at 06/03/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II. (See end of Document for details)*

**Textual Amendments**

**F17** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F18** **100** .....

**Textual Amendments**

**F18** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F19** **101** .....

**Textual Amendments**

**F19** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**F20** **102** .....

**Textual Amendments**

**F20** Ss. 83-102 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

**Status:**

Point in time view as at 06/03/1992.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II.