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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### BUILDING SOCIETIES: QUALIFYING SHARES

##### *Incidental costs of issue*

**F13** .....

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##### **Textual Amendments**

**F1** [Sch. 10 para. 3](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Paragraph 3.