
Status: This version of this cross heading no longer has effect.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Writing off of expenditure and meaning of "residue of expenditure. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 14

Textual Amendments

- F1** [Sch. 14](#) repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by [2001 c. 2](#), [s. 580](#), [Sch. 4](#)

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Writing off of expenditure and meaning of “residue of expenditure.