

Status: Point in time view as at 06/03/1992.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, SCHEDULE 17. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 17

Textual Amendments

- F1** [Sch. 17](#) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 12](#)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)

Introduction

^{F2}₁

Textual Amendments

- F2** [Sch. 17](#) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 12](#)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)

Qualifying amounts

^{F3}₂

Textual Amendments

- F3** [Sch. 17](#) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 12](#)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)

Matching capital payments

^{F4}₃

Textual Amendments

- F4** [Sch. 17](#) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch. 12](#)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)

Increased tax: the main rule

^{F5}₄

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Textual Amendments

- F5** Sch. 17 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 12**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)

More than one qualifying amount

F6

Textual Amendments

- F6** Sch. 17 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 12**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)

Payment partly ignored

F7

Textual Amendments

- F7** Sch. 17 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 12**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)

Parts of amounts matched

F8

Textual Amendments

- F8** Sch. 17 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 12**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)

Transfers between settlements

F9

Textual Amendments

- F9** Sch. 17 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)

Matching after transfer

F10

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Textual Amendments

F10 [Sch. 17](#) 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)

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