



Finance Act 1991

1991 CHAPTER 31

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Interest

27 Abolition of higher rate relief on certain mortgage interest etc.

- F1(1)
- F1(2)
- F1(3)
- F1(4)
- F1(5)
- F2(6)
- F1(7)

Textual Amendments

- F1** S. 27(1)-(5)(7) repealed (3.5.1994 with effect in accordance with s. 81(6) of the amending Act) by Finance Act 1994 (c. 9), ss. 81(6), 258, **Sch. 26 Pt. V(2)** Note
- F2** S. 27(6) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 27.