



# Finance Act 1991

## 1991 CHAPTER 31

### PART II

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

### CHAPTER I

#### GENERAL

#### *Securities*

<sup>F1</sup>56 .....

#### **Textual Amendments**

- F1** S. 56 repealed (with effect where, for the purposes of 1988 c. 1, s. 731(2), the interest receivable by the first buyer is paid on or after 2.7.1997) by Finance (No. 2) Act 1997 (c. 58), ss. 26, 52, Sch. 8 Pt. II Note; and s. 56, in so far as it is still in force, repealed (with effect in relation to cases where the purchase by the first buyer (within the meaning of 1988 c. 1, s. 731(2)) is made on or after 1.4.2008) by Finance Act 2008 (c. 9), s. 66(4)(c)(6)-(8)

**Status:**

Point in time view as at 31/07/1997. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Section 56.