



# Finance Act 1991

## 1991 CHAPTER 31

### PART II

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

### CHAPTER I

#### GENERAL

#### *Oil industry*

- <sup>F1</sup>66 **Restriction on setting ACT against liability to corporation tax on profits from oil extraction activities etc.**
- .....

#### **Textual Amendments**

**F1** S. 66 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), Sch. 1 Pt. 10 Group 1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 66.