



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Business expansion scheme

^{F1}40D Election for sections 40A and 40B not to apply

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Textual Amendments

F1 Ss. 40A-43 repealed (19.7.2006) (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Section 40D.