



# Finance (No. 2) Act 1992

## 1992 CHAPTER 48

### PART II

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

### CHAPTER I

#### GENERAL

#### *Transfers of trade*

**<sup>F1</sup>47 Transfer of a UK trade: amendment of 1970 Act.**

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**Textual Amendments**

**F1** Ss. 47-49 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), [Sch. 1 Pt. 10](#) Group 1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 (No. 2) Act 1992, Section 47.