



Finance Act 1993

1993 CHAPTER 34

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Miscellaneous provisions about reliefs

^{F1}108 Counselling services for employees.

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Textual Amendments

F1 S. 108 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

109 Pre-trading expenditure.

^{F2}(1)

^{F2}(2)

^{F3}(3)

^{F4}(4)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Miscellaneous provisions about reliefs. (See end of Document for details)

Textual Amendments

- F2** S. 109(1)(2) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))
- F3** S. 109(3) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F4** S. 109(4) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

F5 110 Waste disposal expenditure.

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Textual Amendments

- F5** S. 110 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1, 2](#))

F6 111 Business expansion scheme: loan linked investments.

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Textual Amendments

- F6** S. 111 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 2** (with [Sch. 2](#))

F7 112 Employers' pension contributions.

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Textual Amendments

- F7** S. 112 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with [Sch. 36](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading:
Miscellaneous provisions about reliefs.