Finance Act 1994

1994 CHAPTER 9

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

INTEREST RATE AND CURRENCY CONTRACTS

Qualifying contracts

147 Qualifying contracts.

F1 . . . . . .

Textual Amendments

F1 Ss. 147-175, 177 repealed (with effect as mentioned in s. 83(3)(4) of the ameding Act) by Finance Act 2002 (c. 23), ss. {83(2)},141, {Sch. 40 Pt. 3(13)}

Changes to legislation:
Finance Act 1994, Section 147 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.
View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by 2023 c. 30 Sch. 13 para. 28
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by 2017 c. 32 Sch. 5 para. 1
- Sch. 5 para. 2(1)(pa) inserted by S.I. 2022/109 reg. 4 (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)