



# Finance Act 1995

## 1995 CHAPTER 4

### PART III

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

##### *Interest*

#### **F<sup>1</sup>86 Deduction of tax from interest on deposits.**

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##### **Textual Amendments**

**F1** S. 86 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

#### **F<sup>2</sup>87 Interest payments deemed to be distributions.**

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##### **Textual Amendments**

**F2** S. 87 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Cross Heading:  
Interest.