



Finance Act 1993

1993 CHAPTER 34

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Indexation: miscellaneous

^{F1}106 Earnings cap etc: no indexation in 1993-94.

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Textual Amendments

F1 S. 106 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

107 Indexation of allowances etc. for 1994-95 onwards.

(1) The Taxes Act 1988 shall be amended as mentioned in subsections (2) to (6) below.

^{F2}(2)

(3) In section 257C—

^{F3}(a)

(b) subsection (2) (no change required for PAYE before 18th May) shall be omitted.

^{F4}(4)

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

F4(5)

F4(6)

F4(7)

(8) This section shall have effect for the year 1994-95 and subsequent years of assessment.

Textual Amendments

- F2** S. 107(2) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F3** S. 107(3)(a) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 1 para. 6(e)**
- F4** S. 107(4)-(7) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), **Sch. 42 Pt. 3** (with Sch. 36)

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