

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, SCHEDULE 13. (See end of Document for details)

SCHEDULES

SCHEDULE 13

Section 64.

QUALIFYING CORPORATE BONDS

PART I

APPLICATION OF PROVISIONS RELATING TO GILT-EDGED SECURITIES

Capital Gains Tax Act 1979

F1

Textual Amendments

F1 Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

2, 3. F2

Textual Amendments

F2 Sch. 13 paras. 2, 3 repealed by Finance Act 1986 s. 114(6), Sch. 23 Part VII (and Sch. 13 expressed to be repealed, in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act, by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

Other enactments

4 F3

Textual Amendments

F3 Sch. 13(4) repealed by Finance Act 1985 s. 98(6), Sch. 27 Part VII (and Sch. 13 expressed to be repealed, in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act, by [Taxation of Chargeable Gains Act 1992 \(c. 12\), s. 290, Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

5 F4

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Textual Amendments

F4 Sch. 13(5) repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), S. 844, **Sch. 31** and (Sch. 13 expressed to be repealed, in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act, by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

F56

Textual Amendments

F5 Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

PART II

REORGANISATIONS, CONVERSIONS, RECONSTRUCTIONS ETC.

F67

Textual Amendments

F6 Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

F78

Textual Amendments

F7 Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

F89

Textual Amendments

F8 Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

F910

Textual Amendments

F9 Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with

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saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27) and subject to subsequent amendment (27.7.1993) by [1993 c. 34, s. 84\(3\)](#).

F10¹¹

Textual Amendments

F10 [Sch. 13](#) repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in [s. 289](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [s. 290](#), [Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

F11¹²

Textual Amendments

F11 [Sch. 13](#) repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in [s. 289](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [s. 290](#), [Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

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