

# Finance Act 1991

# **1991 CHAPTER 31**

#### PART II

# INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### **CHAPTER II**

#### **CAPITAL GAINS**

# Commencement Information 11 Chapter II partly in force at 1.12.1988 due to retrospective effect of ss. 95 & 96

Settlements

# F183 .....

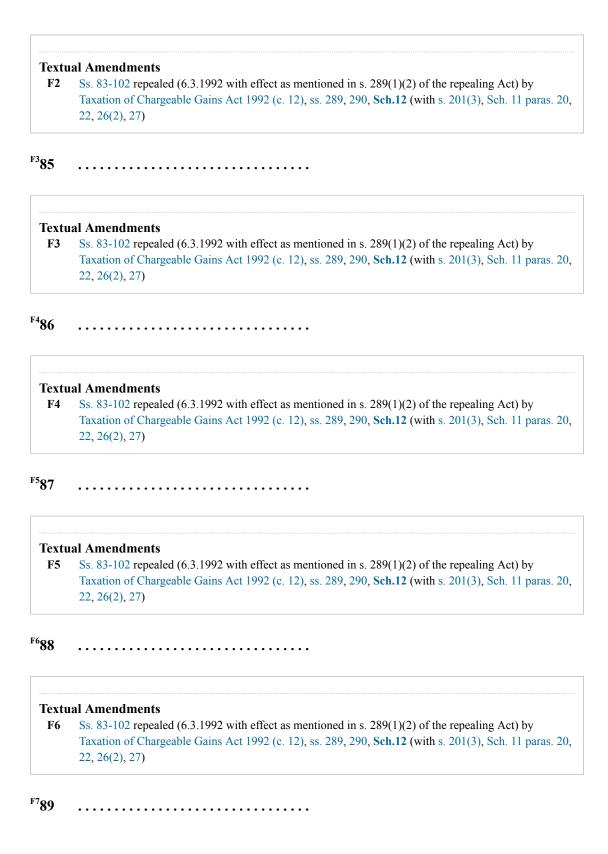
### **Textual Amendments**

F1 Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch.12 (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

F<sup>2</sup>84 .....

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II. (See end of Document for details)

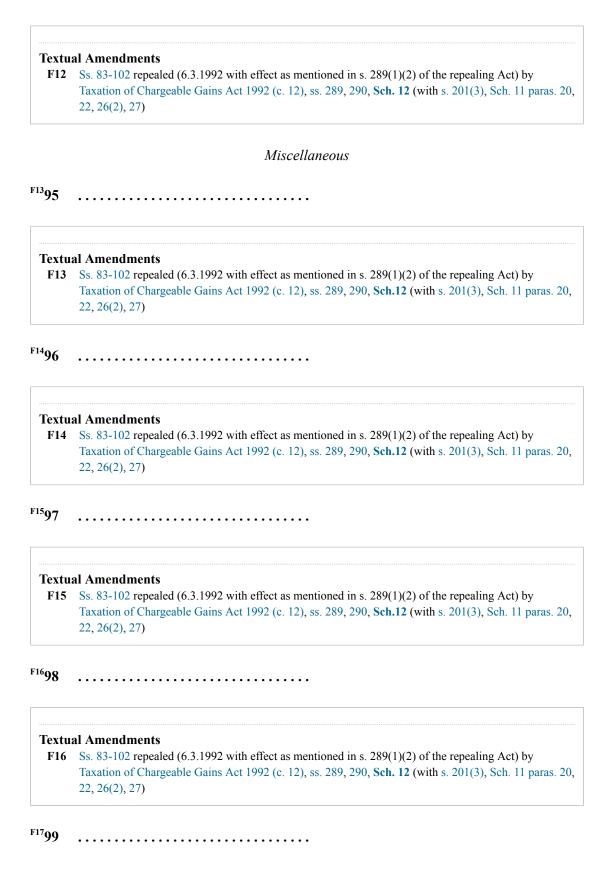


F1294 .....

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II. (See end of Document for details)

Textu F7	al Amendments Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch.12 (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)
<sup>F8</sup> 90	
Torretor	al Amendments
F8	Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch.12 (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)
<sup>F9</sup> 91	
,	
Textu F9	al Amendments Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch.12 (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)
<sup>F10</sup> 92	
Textu F10	al Amendments Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch.12 (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)
	Private residence
<sup>F11</sup> 93	
Textu F11	al Amendments Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch.12 (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

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Part II – INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II. (See end of Document for details)

#### **Textual Amendments**

F17 Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, Sch.12 (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

# F18 100 .....

#### **Textual Amendments**

**F18** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

# <sup>F19</sup>101 .....

#### **Textual Amendments**

**F19** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

# F20**102** .....

#### **Textual Amendments**

**F20** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, CHAPTER II.