



# Finance Act 1991

## 1991 CHAPTER 31

### PART II

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

### CHAPTER I

#### GENERAL

#### *Oil industry*

#### <sup>F1</sup>63 Relief for reimbursement expenditure under abandonment guarantees.

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#### Textual Amendments

- F1** Ss. 62-65 repealed for corporation tax purposes (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 222, **Sch. 3 Pt. 2** (with Sch. 2) and repealed for all other purposes (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 186, **Sch. 10 Pt. 6** (with Sch. 9 para. 1-9, 22)

**Status:**

Point in time view as at 01/04/2010.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Section 63.