



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Double taxation relief

^{F1}50 **Transfer of a non-UK trade.**

.....

Textual Amendments

- F1** S. 50 repealed (1.4.2010) (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1),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. 10 Pt. 1](#) (with Sch. 9 paras. 1-9, 22)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Section 50.