



# Finance Act 1993

## 1993 CHAPTER 34

### PART II

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

### CHAPTER II

#### EXCHANGE GAINS AND LOSSES

*Interpretation: assets, liabilities and contracts*

<sup>F1</sup> 153 .....

#### Textual Amendments

**F1** S. 153 repealed (1.10.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

<sup>F2</sup> 154 .....

#### Textual Amendments

**F2** By 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26) it is provided (1.10.2002) that s. 154 is repealed

<sup>F3</sup> 155 .....

*Status: Point in time view as at 01/10/2002.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993,  
Cross Heading: Interpretation: assets, liabilities and contracts. (See end of Document for details)*

**Textual Amendments**

**F3** By 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26) it is provided (1.10.2002) that s. 155 is repealed

<sup>F4</sup>**156** .....

**Textual Amendments**

**F4** By 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26) it is provided (1.10.2002) that s. 156 is repealed

<sup>F5</sup>**157** .....

**Textual Amendments**

**F5** S. 157 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

**Status:**

Point in time view as at 01/10/2002.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading:  
Interpretation: assets, liabilities and contracts.