



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Changes for facilitating self-assessment

^{F1}117 Treatment of partnerships.

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Textual Amendments

F1 S. 117 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

^{F2}118 Loss relief: general.

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Textual Amendments

F2 S. 118 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F3}119 Relief for losses on unquoted shares.

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Textual Amendments

F3 S. 119 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Changes for facilitating self-assessment. (See end of Document for details)

^{F4}120 Relief for pre-trading expenditure.

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Textual Amendments

- F4** S. 120 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F5}121 Basis of apportionment for Cases I, II and VI of Schedule D.

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Textual Amendments

- F5** S. 121 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

^{F6}122 Amendments of transitional provisions.

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Textual Amendments

- F6** S. 122 repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 3** (with Sch. 2)

123 Prevention of exploitation of transitional provisions.

Schedule 22 to this Act shall have effect for preventing the exploitation of, and (in certain cases) penalising attempts to exploit, the transitional provisions set out in paragraphs [^{F7}52 and 53 of Schedule 2 to the Income Tax (Trading and Other Income) Act 2005] (changes for facilitating self-assessment: transitional provisions and savings).

Textual Amendments

- F7** Words in s. 123 substituted (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 1 para. 478** (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Cross Heading:
Changes for facilitating self-assessment.