



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Reliefs

F¹90 Relief for post-cessation expenditure.

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Textual Amendments

F1 S. 90 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 366, **Sch. 3 Pt. 1** (with Sch. 2)

F²91 Employee liabilities and indemnity insurance.

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Textual Amendments

F2 Ss. 91-93 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

F²92 Post-employment deductions.

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

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Textual Amendments

F2 Ss. 91-93 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with Sch. 7)

F²93 **Incidental overnight expenses etc.**

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Textual Amendments

F2 Ss. 91-93 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 8 Pt. 1](#) (with Sch. 7)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Reliefs.