



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Changes for facilitating self-assessment

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 [F152 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

F1 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, Section 123.