



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Settlements and estates

76 Untaxed income of a deceased person's estate.

- F¹(1)
- F²(2)
- F²(3)
- F³(4)
- F³(5)
- F³(6)

Textual Amendments

- F1** S. 76(1) repealed (31.7.1997 with effect as mentioned in s. 36 and [Sch. 6](#) of the amending Act) by [1997 c. 58, s. 52, Sch. 8 Pt. II\(11\)](#) Note (with s. 3(3))
- F2** S. 76(2)(3) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))
- F3** S. 76(4)-(6) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\), s. 1329\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1,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](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Section 76.