



# Finance Act 1998

## 1998 CHAPTER 36

### PART III

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

### CHAPTER I

#### INCOME TAX AND CORPORATION TAX

#### *Changes in company ownership*

#### <sup>F1</sup>114 Postponed corporation tax.

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#### Textual Amendments

- F1** Ss. 114-116 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

#### <sup>F1</sup>115 Information powers where ownership changes.

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#### Textual Amendments

- F1** Ss. 114-116 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Changes in company ownership. (See end of Document for details)

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**F1 116 Provisions supplemental to sections 114 and 115.**

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**Textual Amendments**

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:  
Changes in company ownership.