



Finance Act 1993

1993 CHAPTER 34

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Indexation: miscellaneous

107 Indexation of allowances etc. for 1994-95 onwards.

(1) The Taxes Act 1988 shall be amended as mentioned in subsections (2) to (6) below.

^{F1}(2)

(3) In section 257C—

^{F2}(a)

(b) subsection (2) (no change required for PAYE before 18th May) shall be omitted.

^{F3}(4)

^{F3}(5)

^{F3}(6)

^{F3}(7)

(8) This section shall have effect for the year 1994-95 and subsequent years of assessment.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Section 107. (See end of Document for details)

Textual Amendments

- F1** S. 107(2) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F2** S. 107(3)(a) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(e)**
- F3** S. 107(4)-(7) repealed (6.4.2006) by Finance Act 2004 (c. 12), **Sch. 42 Pt. 3** (with Sch. 36)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Section 107.