

*Status: Point in time view as at 06/03/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, SCHEDULE 13. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 13

Section 64.

### QUALIFYING CORPORATE BONDS

#### PART I

#### APPLICATION OF PROVISIONS RELATING TO GILT-EDGED SECURITIES

##### *Capital Gains Tax Act 1979*

F1 1 .....

##### Textual Amendments

**F1** Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

2, 3. .... F2

##### Textual Amendments

**F2** Sch. 13 paras. 2, 3 repealed by Finance Act 1986 s. 114(6), Sch. 23 Part VII (and Sch. 13 expressed to be repealed, in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act, by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

##### *Other enactments*

4 ..... F3

##### Textual Amendments

**F3** Sch. 13(4) repealed by Finance Act 1985 s. 98(6), Sch. 27 Part VII (and Sch. 13 expressed to be repealed, in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act, by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

5 ..... F4

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**Textual Amendments**

**F4** Sch. 13(5) repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), S. 844, **Sch. 31** and (Sch. 13 expressed to be repealed, in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act, by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

**F5**6 .....

**Textual Amendments**

**F5** Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

**PART II**

**REORGANISATIONS, CONVERSIONS, RECONSTRUCTIONS ETC.**

**F6**7 .....

**Textual Amendments**

**F6** Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

**F7**8 .....

**Textual Amendments**

**F7** Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

**F8**9 .....

**Textual Amendments**

**F8** Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with saving in **Sch. 11 para. 16(4)**) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

**F9**10 .....

**Textual Amendments**

**F9** Sch. 13 repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with

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saving in [Sch. 11 para. 16\(4\)](#) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27) and subject to subsequent amendment (27.7.1993) by [1993 c. 34, s. 84\(3\)](#).

**F10**<sup>11</sup> .....

**Textual Amendments**

**F10** [Sch. 13](#) repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in [s. 289](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [s. 290](#), [Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

**F11**<sup>12</sup> .....

**Textual Amendments**

**F11** [Sch. 13](#) repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in [s. 289](#) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [s. 290](#), [Sch.12](#) (with saving in [Sch. 11 para. 16\(4\)](#)) (and with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

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