

Finance (No. 2) Act 1987

CHAPTER 51

FINANCE (NO. 2) ACT 1987

PART I

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

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Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1987. (See end of Document for details)

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6 7	With respect to tax in respect of accounting periods ending
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SC 1 2 3 4 5	CHEDULE 7 — Inheritance Tax: Interests in Possession After section 54 of the Inheritance Tax Act 1984 (in In section 56 of the 1984 Act (exclusion of certain (1) Section 201 of the 1984 Act (liability for tax (1) Section 216 of the 1984 Act (delivery of accounts) In section 265 of the 1984 Act (chargeable transfers affecting
SC 1 2 3 4 5 6	At the end of paragraph 1 (interpretation) there shall be (1) In paragraph 5 (content of nomination) in sub-paragraph (1)(b)— (1) In paragraph 8 (revision of nominations) after sub-paragraph (2) In paragraph 9 (effective volume for nominated transactions) for sub-paragraph (1) In paragraph 11 (which defines the aggregate nominated proceeds In paragraph 12 (nominations of blended oil by a participator
SC	CHEDULE 9 — Repeals Part I — INCOME TAX AND CORPORATION TAX: GENERAL

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- The repeals in sections 21 and 22 of the Finance...
- The repeal in section 65 of the Finance Act 1982...

Part II — CAPITAL GAINS

- The repeals of section 84(2) to (4) of the Finance...
- The remaining repeals have effect with respect to accounting periods...

Part III — INHERITANCE TAX
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Status:

Point in time view as at 01/02/1991.

Changes to legislation:

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