



Finance Act 1991

1991 CHAPTER 31

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Building societies

51 Qualifying shares.

Schedule 10 to this Act (which makes provision about certain kinds of building society share) shall have effect.

52 Marketable securities.

(1) Schedule 11 to this Act (which makes provision about the deduction of income tax in the case of marketable securities issued by building societies) shall have effect.

^{F1}(2)

^{F1}(3)

Textual Amendments

F1 S. 52(2)(3) repealed (the repeal coming into force in accordance with the provisions of Ch. II of Pt. IV of the repealing Act) by 1996 c. 8, ss. 105, 205, Sch. 41 Pt. V(3) Note

Status: Point in time view as at 06/04/2007.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, Cross Heading: Building societies. (See end of Document for details)

F2 53 Income Tax (Building Societies) Regulations 1986.

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Textual Amendments

- F2** S. 53 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 286, [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Status:

Point in time view as at 06/04/2007.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Cross Heading:
Building societies.