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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1991, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 19

#### REPEALS

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**Commencement Information**

**II** [Sch. 19](#) partly in force at 1.12.1988 due to commencement of Part VI

#### PART V

##### INCOME TAX AND CORPORATION TAX

- 5 The repeals of section 339A of the Income and Corporation Taxes Act 1988 and section 27(1) and (3) of the Finance Act 1990 have effect in relation to accounting periods beginning on or after 19th March 1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1991, Paragraph 5.