

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, SCHEDULE 6. (See end of Document for details)

SCHEDULES

SCHEDULE 6 **U.K.**

Section 27.

RESTRICTION OF HIGHER RATE RELIEF: BENEFICIAL LOANS ETC

Taxation of beneficial loan arrangements

F1₁

Textual Amendments

F1 Sch. 6 para. 3 repealed (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

F2₂

Textual Amendments

F2 Sch. 6 para. 2 repealed (3.5.1994 with effect in accordance with s. 88(5) of the amending Act) by 1994 c. 9, s. 88(5), 258, **Sch. 26 Pt. V** Note

F1₃

Textual Amendments

F1 Sch. 6 para. 3 repealed (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

F3₄

Textual Amendments

F3 Sch. 6 para. 4 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

F4₅

Textual Amendments

F4 Sch. 6 para. 5 repealed (3.5.1994 with effect in accordance with s. 88(5) of the amending Act) by 1994 c. 9, s. 88(5), 258, **Sch. 26 Pt. V** Note

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for the Finance Act 1991, SCHEDULE 6. (See end of Document for details)*

Applicable rates of capital gains tax

^{F5}6

Textual Amendments

- F5** Sch. 6 para. 6 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

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