



# Finance Act 1991

## 1991 CHAPTER 31

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### *Interest*

#### **28 Mortgage interest relief: caravans**

- (1) Section 354(3) of the Taxes Act 1988 (interest eligible for relief in the case of a caravan only if the caravan is large or certain conditions presupposing domestic rating are met) shall cease to have effect.
- (2) This section shall have effect for the year 1991-92 and subsequent years of assessment.