



Finance Act 1991

1991 CHAPTER 31

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Miscellaneous

^{F1}72 Deduction of trading losses.

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Textual Amendments

F1 S. 72 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 287, **Sch. 3 Pt. 1** (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 72.