



Finance Act 1991

1991 CHAPTER 31

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

CAPITAL GAINS

Miscellaneous

99 Indexation

- (1) In section 68 of the Finance Act 1985 (modification of indexation allowance) in subsection (7A) there shall be added after paragraph (h) the words “; and
(i) paragraph 2(1) of Schedule 12 to the Finance Act 1990.”
- (2) In Schedule 19 to the Finance Act 1985 (indexation) in paragraph 16(3) after “under” there shall be inserted “Chapter II of Part IV of the Finance Act 1981 or”.
- (3) Subsection (1) above shall be deemed to have come into force on 26th July 1990.
- (4) Subsection (2) above shall apply in relation to disposals on or after 19th March 1991.