



# Finance Act 1993

## 1993 CHAPTER 34

### PART VI

#### MISCELLANEOUS AND GENERAL

*Statutory effect of resolutions etc.*

#### 205 The 1968 Act.

- (1) The <sup>M1</sup>Provisional Collection of Taxes Act 1968 shall be amended as follows.
- (2) In section 1(1) (taxes to which section 1 applies)—
  - (a) after “income tax,” there shall be inserted “corporation tax (including advance corporation tax) ”;
  - (b) the words “car tax” shall be omitted.
- (3) Section 1(1A) (reference to income tax to include reference to amounts representing income tax) shall be omitted.
- (4) In section 1(3)(a) (resolution passed in March or April to have statutory effect for period expiring with 5th August) for “March or April” there shall be substituted “November or December ” and for “5th August in the same calendar year” there shall be substituted “5th May in the next calendar year ”.
- (5) In section 1(4) (resolution to cease to have statutory effect unless Bill read a second time within twenty-five sitting days) for “twenty-five” there shall be substituted “thirty ”.
- (6) In section 5 (resolution giving provisional effect to motions)—
  - (a) in subsection (1), paragraph (c) and the word “or” immediately preceding it shall be omitted;
  - (b) in subsection (2) for “, sections 8(5) and 822 of the 1988 Act” there shall be substituted “and section 822 of the Income and Corporation Taxes Act 1988 ”.

*Status: Point in time view as at 01/04/2009.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Part VI. (See end of Document for details)*

(7) This section shall apply in relation to resolutions passed after the day on which this Act is passed.

**Marginal Citations**  
M1 1968 c. 2.

**206 Corporation tax.**

(1) In section 8 of the Taxes Act 1988 (general scheme of corporation tax) subsections (4) to (6) (assessments where tax not charged for year etc.) shall be omitted.

F1(2) .....  
F2(3) .....

**Textual Amendments**  
F1 S. 206(2) repealed (29.4.1996) by 1996 c. 8, s. 205, Sch. 41 Pt. V(13)  
F2 S. 206(3) repealed (31.7.1997) by 1997 c. 58, s. 52, Sch. 8 Pt. III

**207 Stamp duty.**

(1) In section 50(2) of the <sup>M2</sup>Finance Act 1973 (period of temporary statutory effect of resolution affecting stamp duties)—

- (a) in paragraph (a) (period by reference to twenty-fifth day of Commons sitting) for “twenty-fifth” there shall be substituted “thirtieth”;
- (b) in paragraph (d) (period by reference to five months beginning with day resolution takes effect) for “five” there shall be substituted “six”.

(2) This section shall apply in relation to resolutions passed after the day on which this Act is passed.

**Marginal Citations**  
M2 1973 c. 51.

*Miscellaneous*

**208 Residence: available accommodation.**

F3(1) .....

(2) In section 9 of the <sup>M3</sup>Taxation of Chargeable Gains Act 1992 (residence, including temporary residence) the following subsection shall be inserted after subsection (3)—

“(4) The question whether for the purposes of subsection (3) above an individual is in the United Kingdom for some temporary purpose only and not with any view or intent to establish his residence there shall be decided without regard to any living accommodation available in the United Kingdom for his use.”

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- (3) In consequence of subsection (1) above, in section 267(4) of the <sup>M4</sup>Inheritance Tax Act 1984 (residence in United Kingdom determined as for purposes of income tax) the words “but without regard to any dwelling-house available in the United Kingdom for his use” shall be omitted.
- (4) Subsections (1) and (2) above shall have effect for the year 1993-94 and subsequent years of assessment.
- (5) Subsection (3) above shall have effect where the year of assessment concerned is 1993-94 or a subsequent year of assessment.

**Textual Amendments**

**F3** S. 208(1) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**Marginal Citations**

**M3** 1992 c. 12.

**M4** 1984 c. 51.

<sup>F4</sup>**209** .....

**Textual Amendments**

**F4** S. 209 repealed (31.7.1998 but without affecting any case in which the cessation of liability to gas levy was before the end of the year 1997-98) by [1998 c. 36](#), s. 165, [Sch. 27 Pt. V\(3\)](#) Notes 1, 2

**210 Trading funds.**

Schedule 22 to this Act (which contains provisions about trading funds) shall have effect.

<sup>F5</sup>**211** .....

**Textual Amendments**

**F5** S. 211 repealed (31.7.1998 with effect in accordance with an order made under [Sch. 26 para. 3](#) of the amending Act) by [1998 c. 36](#), ss. 160, 165, [Sch. 26 para. 3](#), [Sch. 27 Pt. VI\(2\)](#) Note

*General*

**212 Interpretation.**

In this Act “the Taxes Act 1988” means the <sup>M5</sup>Income and Corporation Taxes Act 1988 [<sup>F6</sup>, and “ITA 2007” means the Income Tax Act 2007].

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**Textual Amendments**

**F6** Words in s. 212 inserted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 360](#) (with [Sch. 2](#))

**Marginal Citations**

**M5** [1988 c. 1.](#)

**213 Repeals.**

The enactments specified in Schedule 23 to this Act (which include provisions which are already spent) are hereby repealed to the extent specified in the third column of that Schedule, but subject to any provision of that Schedule.

**214 Short title.**

This Act may be cited as the Finance Act 1993.

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Part VI.