
Status: Point in time view as at 01/11/2006.

Changes to legislation: Finance Act 1994, Section 105 is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Finance Act 1994

1994 CHAPTER 9

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Retirement benefits schemes

^{F1} 105 Information.

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Subordinate Legislation Made

P1 S. 105(5) power exercised: 1.1.1996 appointed by [S.I. 1995/3125](#), [art. 2](#)

Textual Amendments

F1 [Ss. 103-107](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#) (with [Sch. 36](#))

Commencement Information

I1 S 105 wholly in force at 1.1.1996; s. 105 in force at Royal Assent except for s. 105(3)(4)(b) see s. 105(5); s. 105(3)(4)(b) in force at 1.1.1996 by [S.I. 1995/3125](#), [art. 2](#)

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