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*Status: Point in time view as at 01/07/2007.*

*Changes to legislation: Finance Act 1994, Section 78 is up to date with all changes known to be in force on or before 31 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)*

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# Finance Act 1994

## 1994 CHAPTER 9

### PART IV

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

### CHAPTER I

#### GENERAL

#### *Income tax: charge, rates and reliefs*

**<sup>F1</sup>78** Amount by reference to which MCA is reduced.

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#### **Textual Amendments**

**F1** S. 78 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**Status:**

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