



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Capital allowances: other provisions

F1⁹⁹

Textual Amendments

F1 S. 99 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, ss. 579(1), 580, **Sch. 4**

F2¹⁰⁰

Textual Amendments

F2 S. 98 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, ss. 579(1), 580, **Sch. 4**

F3¹⁰¹

Textual Amendments

F3 S. 98 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, ss. 579(1), 580, **Sch. 4**

Status: Point in time view as at 31/01/2013.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Capital allowances: other provisions. (See end of Document for details)

102 Commencement of certain provisions.

- (1) Chapter IV of Part IV of the ^{M1}Finance Act 1994 (changes for facilitating self-assessment) shall be deemed to have been enacted with the following modification.
- (2) In section 218 (commencement etc. of Chapter IV, sections 213(4) and (8) and 214(4) and (6) of which relate to capital allowances) the following subsection shall be inserted after subsection (1)—
 - “(1A) In a case where—
 - (a) a trade is set up and commenced by a company, and
 - (b) it is not set up and commenced before 6th April 1994,sections 213(4) and (8) and 214(4) and (6) have effect only if it is set up and commenced on or after 6th April 1995.”

Marginal Citations

M1 [1994 c. 9.](#)

Status:

Point in time view as at 31/01/2013.

Changes to legislation:

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Capital allowances: other provisions.