

# Finance Act 1995

# **1995 CHAPTER 4**

#### **PART III**

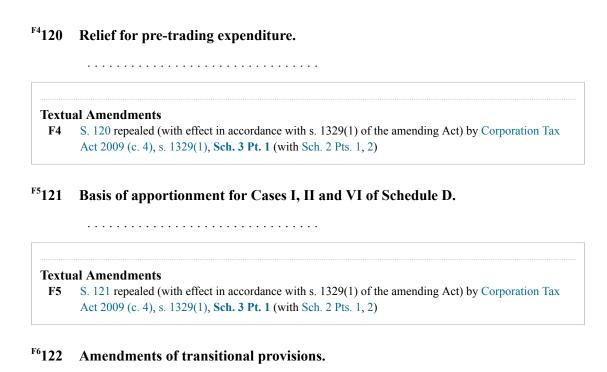
INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Changes for facilitating self-assessment

<sup>F1</sup> 117	Treatment of partnerships.
Textu	nal Amendments
F1	S. 117 repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)
F <sup>2</sup> 118	Loss relief: general.
Textu	nal Amendments
F2	S. 118 repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), <b>Sch. 3 Pt. 1</b> (with Sch. 2)
<sup>F3</sup> 119	Relief for losses on unquoted shares.
Textu	nal Amendments
F3	S. 119 repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 3 Pt. 1 (with Sch. 2)

Status: Point in time view as at 21/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Changes for facilitating self-assessment. (See end of Document for details)



#### **Textual Amendments**

**F6** S. 122 repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 3** (with Sch. 2)

### 123 Prevention of exploitation of transitional provisions.

Schedule 22 to this Act shall have effect for preventing the exploitation of, and (in certain cases) penalising attempts to exploit, the transitional provisions set out in paragraphs [F752 and 53 of Schedule 2 to the Income Tax (Trading and Other Income) Act 2005] (changes for facilitating self-assessment: transitional provisions and savings).

#### **Textual Amendments**

F7 Words in s. 123 substituted (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 478 (with Sch. 2)

#### **Status:**

Point in time view as at 21/07/2009.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Changes for facilitating self-assessment.