



# 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.**

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**Textual 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**F1** S. 117 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1,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](#))

**<sup>F2</sup>118 Loss relief: general.**

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**Textual Amendments**

**F2** S. 118 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

**<sup>F3</sup>119 Relief for losses on unquoted shares.**

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**Textual 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**F3** S. 119 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

*Status: Point in time view as at 01/02/2016.*

*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)*

**F<sup>4</sup>120 Relief for pre-trading expenditure.**

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**Textual Amendments**

- F4** S. 120 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1,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>5</sup>121 Basis of apportionment for Cases I, II and VI of Schedule D.**

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**Textual Amendments**

- F5** S. 121 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with [Sch. 2 Pts. 1,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>6</sup>122 Amendments of transitional provisions.**

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**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- F6** S. 122 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), **Sch. 3** (with [Sch. 2](#))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 [F<sup>7</sup>52 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 01/02/2016.

**Changes to legislation:**

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