



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Interest

F¹86 Deduction of tax from interest on deposits.

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Textual Amendments

F1 S. 86 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

F²87 Interest payments deemed to be distributions.

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Textual Amendments

F2 S. 87 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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Point in time view as at 31/01/2013.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