
Status: Point in time view as at 01/08/2021.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Provisions with a foreign element. (See end of Document for details)



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Provisions with a foreign element

133 Controlled foreign companies.

Schedule 25 to this Act (which contains amendments of Chapter IV of Part XVII of the Taxes Act 1988 and connected amendments) shall have effect.

^{F1}**134 Offshore funds.**

.....

Textual Amendments

F1 S. 134 repealed (with effect in accordance with art. 1(2)(3) Sch. 1 of the amending S.I.) by [The Offshore Funds \(Tax\) Regulations 2009 \(S.I. 2009/3001\)](#), reg. 1(1), [Sch. 2](#)

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