



# Finance Act 1995

## 1995 CHAPTER 4

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Reliefs*

#### **F<sup>1</sup>90 Relief for post-cessation expenditure.**

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##### **Textual Amendments**

**F1** S. 90 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 366, **Sch. 3 Pt. 1** (with Sch. 2)

#### **F<sup>2</sup>91 Employee liabilities and indemnity insurance.**

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##### **Textual Amendments**

**F2** Ss. 91-93 repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with Sch. 7)

#### **F<sup>2</sup>92 Post-employment deductions.**

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*Status: Point in time view as at 31/01/2013.*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: Reliefs. (See end of Document for details)*

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**F<sup>2</sup>93 Incidental overnight expenses etc.**

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