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STATUTORY INSTRUMENTS

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**1992 No. 58**

The Ports Act 1991 (Levy on  
Disposals of Land, etc.) Order 1992

GENERAL

**Claims and elections — Special cases**

**12.** Where in relation to a disposal a claim or election which might otherwise have been made for the purposes of the 1979 Act cannot for some reason be made for those purposes but the provision of that Act providing for such a claim or election has not for the purposes of section 17 of the 1991 Act and this Order been disapplied by this Order, the chargeable company may make the claim or election for the purposes of the said section 17 and this Order if any gain which accrued on the disposal would thereby be eliminated or the amount of the gain would thereby be reduced or if it would result in the disposal being treated as not being a disposal.