



# Finance Act 1988

## 1988 CHAPTER 39

### PART III

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

#### CHAPTER IV

#### CAPITAL GAINS

#### *Company migration*

#### **105 Deemed disposal of assets on company ceasing to be resident in U.K.**

<sup>F1</sup>(1) .....

<sup>F1</sup>(2) .....

<sup>F1</sup>(3) .....

<sup>F1</sup>(4) .....

<sup>F1</sup>(5) .....

<sup>F2</sup>(6) .....

(7) This section and sections 106 and 107 below shall be deemed to have come into force on 15th March 1988.

#### **Textual Amendments**

**F1** S. 105(1)-(5) repealed (6.3.1992 with effect as mentioned in s. 289 of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch.12** (with ss. 101(1), 201(3), 290, Sch. 11 paras. 22, 26(2), 27)

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: Company migration. (See end of Document for details)

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**F2** S. 105(6) omitted (with effect in accordance with Sch. 17 para. 13 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 17 para. 3(a)**

**F3** **106** .....

.....  
**Textual Amendments**

**F3** S. 106 repealed (6.3.1992 with effect as mentioned in s. 289 of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with ss. 101(1), 201(3), 290, Sch. 11 paras. 22, 26(2), 27)

**F4** **107** .....

.....  
**Textual Amendments**

**F4** S. 107 repealed (6.3.1992 with effect as mentioned in s. 289 of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with ss. 101(1), 201(3), 290, Sch. 11 paras. 22, 26(2), 27)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Cross Heading:  
Company migration.