



Finance Act 1989

1989 CHAPTER 26

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Miscellaneous

^{F1}112 Security: trades etc.

.....

Textual Amendments

F1 S. 112 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 410, [Sch. 3](#) (with Sch. 2)

^{F2}113 Security: trades etc. (supplementary).

.....

Textual Amendments

F2 S. 113 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 410, [Sch. 3](#) (with Sch. 2)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Miscellaneous. (See end of Document for details)

^{F3F4}**114 Relief for pre-trading expenditure.**
.....

Textual Amendments

- F3** S. 114 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)
- F4** S. 114 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

^{F5}**115 Double taxation: tax credits.**
.....

Textual Amendments

- F5** S. 115 omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 54(a)**

^{F6}**116**

Textual Amendments

- F6** S. 116 repealed (29.4.1996 with effect as mentioned in s. 105(1) of the amending Act) by [1996 c. 8](#), s. 205, **Sch. 41 Pt. V(3)**, note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Miscellaneous.