



Finance (No. 2) Act 1992

1992 CHAPTER 48

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Business expansion scheme

F1³⁸

Textual Amendments

F1 S. 38 repealed (3.5.1994 with effect in relation to shares issued on or after 1.1.1994) by 1994 c. 9, s. 258, [Sch. 26 Pt. V\(17\)](#), Note

F2³⁹

Textual Amendments

F2 S. 39 repealed (3.5.1994 with effect in relation to shares issued on or after 1.1.1994) by 1994 c. 9, s. 258, [Sch. 26 Pt. V\(17\)](#), Note

F3⁴⁰

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Cross Heading: Business expansion scheme. (See end of Document for details)

Textual Amendments

F3 S. 40 repealed (3.5.1994 with effect in relation to shares issued on or after 1.1.1994) by [1994 c. 9, s. 258](#), [Sch. 26 Pt. V\(17\)](#), Note

F⁴40A Revenue nature of expenditure on master versions of films

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Textual Amendments

F4 Ss. 40A-43 repealed (19.7.2006) (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F⁴40B Allocation of expenditure to periods

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Textual Amendments

F4 Ss. 40A-43 repealed (19.7.2006) (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F⁴40C Cases where section 40B does not apply

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Textual Amendments

F4 Ss. 40A-43 repealed (19.7.2006) (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

F⁴40D Election for sections 40A and 40B not to apply

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Textual Amendments

F4 Ss. 40A-43 repealed (19.7.2006) (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Cross
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