



Finance Act 1993

1993 CHAPTER 34

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Taxation of distributions etc.

77 Application of lower rate.

^{F1}(1)

^{F1}(2)

^{F2}(3)

^{F3}(4)

(5) This section shall apply in relation to the year 1993-94 and subsequent years of assessment.

Textual Amendments

F1 S. 77(1)(2) repealed (29.4.1996 with effect in accordance with s. 73 and [Sch. 6](#) of the amending Act) by [1996 c. 8, s. 205, Sch. 41 Pt. V\(1\)](#) Note 1

F2 S. 77(3) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with [Sch. 2](#))

F3 S. 77(4) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Taxation of distributions etc.. (See end of Document for details)

^{F4}**78**

Textual Amendments
F4 S. 78 repealed (31.7.1998 with effect in accordance with Sch. 3 of the repealing Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(2)**, Note

79 Provisions supplemental to sections 77 and 78.

(1) Schedule 6 to this Act (which makes further provision for the purposes of and in connection with the provisions of sections 77 and 78 above) shall have effect.

^{F5}(2)

^{F6}(3)

Textual Amendments
F5 S. 79(2) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1
F6 S. 79(3) repealed (29.4.1996 with effect in accordance with s. 73 and **Sch. 6** of the amending Act) by 1996 c. 8, s. 205, **Sch. 41 Pt. V(1)** Note 1

^{F7}**80 Transitional relief for charities etc.**

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Textual Amendments
F7 S. 80 repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 355, **Sch. 3 Pt. 1** (with Sch. 2)

^{F8}**81**

Textual Amendments
F8 S. 81 repealed (31.7.1998 with effect in accordance with Sch. 3 of the repealing Act) by 1998 c. 36, s. 165, **Sch. 27 Pt. III(2)**, Note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading:
Taxation of distributions etc..