



# Finance Act 1993

## 1993 CHAPTER 34

### PART II

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

### CHAPTER II

#### EXCHANGE GAINS AND LOSSES

#### *Deferral of unrealised gains*

<sup>F1</sup>139 .....

#### Textual Amendments

**F1** S. 139 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

<sup>F2</sup>140 .....

#### Textual Amendments

**F2** S. 140 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

<sup>F3</sup>141 .....

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Deferral of unrealised gains. (See end of Document for details)*

---

.....  
**Textual Amendments**

**F3** S. 141 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

<sup>F4</sup>**142** .....

.....  
**Textual Amendments**

**F4** S. 142 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

<sup>F5</sup>**143** .....

.....  
**Textual Amendments**

**F5** S. 143 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading:  
Deferral of unrealised gains.