



Finance Act 1993

1993 CHAPTER 34

PART VI

MISCELLANEOUS AND GENERAL

Miscellaneous

208 Residence: available accommodation.

^{F1}(1)

(2) In section 9 of the ^{M1}Taxation of Chargeable Gains Act 1992 (residence, including temporary residence) the following subsection shall be inserted after subsection (3)—

“(4) The question whether for the purposes of subsection (3) above an individual is in the United Kingdom for some temporary purpose only and not with any view or intent to establish his residence there shall be decided without regard to any living accommodation available in the United Kingdom for his use.”

(3) In consequence of subsection (1) above, in section 267(4) of the ^{M2}Inheritance Tax Act 1984 (residence in United Kingdom determined as for purposes of income tax) the words “but without regard to any dwelling-house available in the United Kingdom for his use” shall be omitted.

(4) Subsections (1) and (2) above shall have effect for the year 1993-94 and subsequent years of assessment.

(5) Subsection (3) above shall have effect where the year of assessment concerned is 1993-94 or a subsequent year of assessment.

Textual Amendments

F1 S. 208(1) repealed (6.4.2007) by *Income Tax Act 2007* (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)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: Miscellaneous. (See end of Document for details)

Marginal Citations

- M1** 1992 c. 12.
- M2** 1984 c. 51.

F²209

Textual Amendments

- F2** [S. 209](#) repealed (31.7.1998 but without affecting any case in which the cessation of liability to gas levy was before the end of the year 1997-98) by [1998 c. 36, s. 165](#), [Sch. 27 Pt. V\(3\)](#) Notes 1, 2

210 Trading funds.

Schedule 22 to this Act (which contains provisions about trading funds) shall have effect.

F³211

Textual Amendments

- F3** [S. 211](#) repealed (31.7.1998 with effect in accordance with an order made under [Sch. 26 para. 3](#) of the amending Act) by [1998 c. 36, ss. 160, 165](#), [Sch. 26 para. 3](#), [Sch. 27 Pt. VI\(2\)](#) Note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Miscellaneous.