



Finance Act 1993

1993 CHAPTER 34

PART VI

MISCELLANEOUS AND GENERAL

Statutory effect of resolutions etc.

205 The 1968 Act.

- (1) The ^{M1}Provisional Collection of Taxes Act 1968 shall be amended as follows.
- (2) In section 1(1) (taxes to which section 1 applies)—
 - (a) after “income tax,” there shall be inserted “corporation tax (including advance corporation tax)”;
 - (b) the words “car tax” shall be omitted.
- ^{F1}(3)
- ^{F2}(4)
- (5) In section 1(4) (resolution to cease to have statutory effect unless Bill read a second time within twenty-five sitting days) for “twenty-five” there shall be substituted “thirty”.
- (6) In section 5 (resolution giving provisional effect to motions)—
 - (a) in subsection (1), paragraph (c) and the word “or” immediately preceding it shall be omitted;
 - (b) in subsection (2) for “, sections 8(5) and 822 of the 1988 Act” there shall be substituted “and section 822 of the Income and Corporation Taxes Act 1988”.
- (7) This section shall apply in relation to resolutions passed after the day on which this Act is passed.

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

Textual Amendments

- F1** S. 205(3) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F2** S. 205(4) repealed (30.12.2011) by Finance Act 2011 (c. 11), **s. 88(8)(a)(9)** (with s. 88(10)); S.I. 2011/2934, art. 2

Marginal Citations

- M1** 1968 c. 2.

206 Corporation tax.

- (1) In section 8 of the Taxes Act 1988 (general scheme of corporation tax) subsections (4) to (6) (assessments where tax not charged for year etc.) shall be omitted.

^{F3}(2)

^{F4}(3)

Textual Amendments

- F3** S. 206(2) repealed (29.4.1996) by 1996 c. 8, s. 205, **Sch. 41 Pt. V(13)**
- F4** S. 206(3) repealed (31.7.1997) by 1997 c. 58, s. 52, **Sch. 8 Pt. III**

207 Stamp duty.

- (1) In section 50(2) of the ^{M2}Finance Act 1973 (period of temporary statutory effect of resolution affecting stamp duties)—

- (a) in paragraph (a) (period by reference to twenty-fifth day of Commons sitting) for “twenty-fifth” there shall be substituted “ thirtieth ”;
- (b) in paragraph (d) (period by reference to five months beginning with day resolution takes effect) for “five” there shall be substituted “ six ”.

- (2) This section shall apply in relation to resolutions passed after the day on which this Act is passed.

Marginal Citations

- M2** 1973 c. 51.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading:
Statutory effect of resolutions etc..