



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F1 S. 77(1)(2) repealed (29.4.1996 with effect in accordance with s. 73 and [Sch. 6](#) of the amending Act) by [1996 c. 8, s. 205, Sch. 41 Pt.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F2 S. 77(3) repealed (with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 3](#) (with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F3 S. 77(4) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))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, Section 77.