



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Taxation of income from land

^{F1}39 **Income chargeable under Schedule A.**

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Textual Amendments

F1 S. 39 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165(1), **Sch. 27 Pt. III(4)** Note

40 Non-residents and their representatives.

^{F2}(1)

^{F2}(2)

(3) Section 43 of the Taxes Act 1988 (payments to non-residents of amounts chargeable under Schedule A) shall not have effect in relation to any payment made on or after 6th April 1996.

Textual Amendments

F2 S. 40(1)(2) repealed (6.4.2007) by **Income Tax Act 2007** (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)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 1995, Cross Heading: Taxation of income from land. (See end of Document for details)

F3 41 Income from overseas property.

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Textual Amendments

F3 S. 41 repealed (31.7.1998 with effect as mentioned in s. 38(2)(3) of the amending Act) by 1998 c. 36, s. 165(1), **Sch. 27 Pt. III(4)** Note

42 Abolition of interest relief for commercially let property.

F4(1)

(2) That Act shall be further amended as follows—

F5(a)

F4(b)

F4(c)

F4(d)

F4(e)

F6(3)

F6(4)

F6(5)

F7(6)

Textual Amendments

F4 S. 42(1)(2)(b)-(e) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. III(7) Note 4 of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(7)** Note 4

F5 S. 42(2)(a) repealed (6.4.2007) by **Income Tax Act 2007** (c. 3), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

F6 S. 42(3)-(5) repealed (31.1.2013) by **Statute Law (Repeals) Act 2013** (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

F7 S. 42(6) repealed (29.4.1996 with effect as mentioned in ss. 80-105 of the amending Act) by 1996 c. 8, s. 205, **Sch. 41 Pt. V(3)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Cross Heading:
Taxation of income from land.