



# Finance Act 1995

## 1995 CHAPTER 4

### PART III

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

##### *Securities*

### 83 Power to make special provision for special cases.

<sup>F1</sup>(1) .....

(2) In section 182(1) of the <sup>M1</sup>Finance Act 1993 and section 229 of the <sup>M2</sup>Finance Act 1994 (powers to modify provisions relating to Lloyd's), the following paragraph shall be inserted, in each case, after paragraph (c)—

“(ca) for modifying the application of this Chapter in relation to cases where assets forming part of a premiums trust fund are the subject of—

- (i) any such arrangement as is mentioned in section 129(1), (2) or (2A) of the Taxes Act 1988 (stock lending etc.); or
- (ii) any such arrangements or agreements as are mentioned in section 737E(2) and (8) of the Taxes Act 1988 (sale and repurchase of securities etc.);”.

#### Textual Amendments

**F1** S. 83(1) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 17 para. 35\(2\)\(a\)](#)

#### Marginal Citations

**M1** 1993 c. 34.

**M2** 1994 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 83.