
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, (16). (See end of Document for details)

SCHEDULES

SCHEDULE 27

REPEALS

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

(16)

RELIEF FOR LOSSES ON UNLISTED SHARES IN TRADING COMPANIES

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 576(5), in the definition of “trading group”, the words “or not resident in the United Kingdom”.

The above repeal has effect in relation to shares issued on or after 6th April 1998.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, (16).