



Finance Act 1999

1999 CHAPTER 16

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Chargeable gains

74 Value shifting: tax-free benefits.

Schedule 9 to this Act (which makes provision about tax-free benefits in relation to value shifting) shall have effect.

Changes to legislation:

Finance Act 1999, Section 74 is up to date with all changes known to be in force on or before 15 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)