
STATUTORY INSTRUMENTS

1992 No. 58

HARBOURS, DOCKS, PIERS AND FERRIES

The Ports Act 1991 (Levy on
Disposals of Land, etc.) Order 1992

Made - - - - 15th January 1992

Coming into force 16th January 1992

THE PORTS ACT 1991 (LEVY ON
DISPOSALS OF LAND, ETC.) ORDER 1992

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Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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SCHEDULE 1 — MEANING OF ASSOCIATED DISPOSAL

1. For the purposes of this Order, a disposal of relevant...
2. For the purposes of sub-paragraph (a) of paragraph 1 above,...
3. For the purposes of paragraph 2 above, any question whether...

SCHEDULE 2 — MODIFICATION OF TAX PROVISIONS APPLYING TO LEVY

1. Sections 267 and 268A of the 1970 Act shall not...
2. Subsection (4) of section 21 of the 1979 Act shall...
3. Section 31(1) of the 1979 Act shall not apply for...
4. (1) Subject to sub-paragraph (2) below, paragraph (a) of section 32(1)...
5. (1) In the application, for the purposes of section 17...

6. Subsections (1) and (2) of section 33 of the 1979...
7. Sections 40(2) and 41(2) of the 1979 Act shall apply...
8. (1) In the application for the purposes of section 17...
9. Section 108(4) of the 1979 Act shall apply for the...
10. Sections 111A and 115 to 121 of the 1979 Act...
11. Section 113 of the 1979 Act shall not apply for...
12. (1) Section 87(2) of the Finance Act 1982 shall apply...
13. Sections 96 and 97 of, and Schedules 8 and 9...

SCHEDULE 3 — DISPOSAL STATEMENTS
— TOTALS FOR DISPOSAL PERIOD

1. A disposal statement shall state— (a) the disposal period to...
— INDIVIDUAL RELEVANT DISPOSALS
2. The information required by the following paragraphs 3 to 10...
3. There shall be given the date of the disposal and...
4. A description shall be given of the relevant land or...
5. A summary of the terms of the disposal shall be...
6. In the case of a disposal other than a section...
7. In the case of a disposal which is not a...
8. In the case of section 278 disposal there shall be...
9. The amount of the gain accruing on the disposal shall...
10. There shall be given— (a) the amount of the levy...
— FURTHER INFORMATION
11. There shall be given— (a) a list of all small...
12. If a disposal on which by virtue of paragraph (2)...
13. If in the period between the end of any previous...
14. If an instalment under article 23 is payable on the...
— INTERPRETATION
15. In this Schedule “disposal”— (a) does not, except in paragraphs...
16. In this Schedule references to an independent valuer are references...

Explanatory Note