



Finance Act 1973

1973 CHAPTER 51

PART III **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

10—^{F1} **U.K.**
31.

Textual Amendments

F1 Ss. 10–31 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

^{F2}32 **Information as to arrangements for transferring relief, etc.** **U.K.**
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Textual Amendments

F2 S. 32 omitted (13.8.2009) by virtue of [Finance Act 2009, Schedule 47 \(Consequential Amendments\) Order 2009 \(S.I. 2009/2035\)](#), art. 1, [Sch. para. 10](#)

33—^{F3} **U.K.**
36.

Textual Amendments

F3 Ss. 33–36 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

37^{F4} **U.K.**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1973, PART III. (See end of Document for details)

Textual Amendments

F4 S. 37 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), s. 158, **Sch. 8**

F5 38 Territorial extension of charge to income tax, capital gains tax and corporation tax. U.K.

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Textual Amendments

F5 S. 38 repealed (1.4.2010 with effect in accordance with s. 381(1)) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 7 para. 7, **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22)

39, 40. F6 U.K.

Textual Amendments

F6 Ss. 39, 40 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**

F7 41 General Commissioners' divisions. U.K.

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Textual Amendments

F7 S. 41 omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 65**

42 F8 U.K.

Textual Amendments

F8 S. 42 repealed by [Finance Act 1976 \(c. 40\)](#), s. 49(2)(b), **Sch. 15 Pt. III**

43 F9 U.K.

Textual Amendments

F9 S. 43 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**

44 F10 U.K.

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1973, PART III. (See end of Document for details)

Textual Amendments

F10 S. 44 repealed by Finance Act 1987 (c. 16), s. 72(7), Sch. 16 Pt. VII.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1973, PART III.