



# Finance Act 1974

## 1974 CHAPTER 30

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX (GENERAL)

**F1** 21 .....

#### Textual Amendments

**F1** S. 21 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), [Sch. 31](#) (see [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), [Sch.30 para.19](#) resaving provision).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1974, Section 21.