



# Finance Act 1976

## 1976 CHAPTER 40

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

24— .....<sup>F1</sup>  
38.

#### Textual Amendments

**F1** Ss. 24–38, 44–50, 60–72(12) repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1976, CHAPTER I.