



Finance Act 1976

1976 CHAPTER 40

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

39— F1
42.

Textual Amendments

F1 Ss. 39–42 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), ss. 82, 164(4)(5), [Sch. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1976, Section 39.