



# Finance Act 1976

## 1976 CHAPTER 40

### PART III

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

51 .....<sup>F1</sup>

#### Textual Amendments

**F1** S. 51 repealed by [Finance Act 1978 \(c. 42, SIF 63:2\)](#), s. 80(5), [Sch. 13 Part IV](#) (by Sch. 13 Pt. IV note 1 it is provided that the repeal has effect for the year 1977–78 and subsequent years of assessment)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1976, Section 51.