

Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 13

REPEALS

PART IV

CAPITAL GAINS

Chapter	Short Title	Extent of Repeal
1965 c. 25.	The Finance Act 1965.	In section 20(3), the words " Subject, in the case of an individual, to the next following section ". Section 21. In Schedule 10, in paragraph 13 the words " section 21 of this Act or ".
1966 c. 18.	The Finance Act 1966.	In Schedule 10, paragraph 2(3).
1970 c. 10.	The Income and Corporation Taxes Act 1970.	Section 265(3)(b). In Schedule 15, in paragraph 11, in Part II of the Table the entry relating to section 21(2) of the Finance Act 1965.
1971 c. 68.	The Finance Act 1971.	Section 57. Schedule 11.
1972 c. 41.	The Finance Act 1972.	In section 112(3)(c), the words " (or would have been chargeable apart from section 21 of the Finance Act 1965) ".

1. The repeals in the Finance Act 1971, in section 119(2)(a) of the Finance Act 1972 and in the Finance Act 1976 (except section 52(2)) and the repeal of section 44(2) of the Finance Act 1977 have effect for the year 1977-78 and subsequent years of assessment
2. The repeals in the Finance Act 1966, the Finance Act 1974 and the Finance (No. 2) Act 1975 have effect in relation to disposals after 11th April 1978.
3. The repeal of section 44(1) of the Finance Act 1977 does not affect gains accruing on disposals before 6th April 1979.
4. The other repeals mentioned above have effect for the year 1978-79 and subsequent years of assessment.

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Chapter	Short Title	Extent of Repeal
1974 c. 30.	The Finance Act 1974.	In section 119(2)(a), the words "but not for the purposes of section 57 of the Finance Act 1971 (exemption or relief for small disposals)". Section 34.
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 55.
1976 c. 40.	The Finance Act 1976.	Section 51. Section 52(2) and (4). In section 56(2)(a), the words "(but not for the purposes of section 57 of the Finance Act 1971)".
1977 c. 36.	The Finance Act 1977.	Section 44.

1. The repeals in the Finance Act 1971, in section 119(2)(a) of the Finance Act 1972 and in the Finance Act 1976 (except section 52(2)) and the repeal of section 44(2) of the Finance Act 1977 have effect for the year 1977-78 and subsequent years of assessment
2. The repeals in the Finance Act 1966, the Finance Act 1974 and the Finance (No. 2) Act 1975 have effect in relation to disposals after 11th April 1978.
3. The repeal of section 44(1) of the Finance Act 1977 does not affect gains accruing on disposals before 6th April 1979.
4. The other repeals mentioned above have effect for the year 1978-79 and subsequent years of assessment.