



Finance Act 1986

1986 CHAPTER 41

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER III

CAPITAL GAINS

58^{F1}

Textual Amendments

F1 S. 58 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with s. 201(3), Sch. 11 paras. 22, 26(2), 27).

59^{F2}

Textual Amendments

F2 S. 59 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with s. 201(3), Sch. 11 paras. 22, 26(2), 27).

60^{F3}

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, Chapter III. (See end of Document for details)

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Textual Amendments

- F3** S. 60 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with s. 201(3), [Sch. 11](#) paras. 22, 26(2), 27).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1986, Chapter III.