



# Finance Act 1987

## 1987 CHAPTER 16

### PART II

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

### CHAPTER I

#### GENERAL

**20–39** ..... <sup>F1</sup>

#### Textual Amendments

**F1** Ss. 20–39 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

<sup>F2</sup>**40** .....

#### Textual Amendments

**F2** S. 40 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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 [Sch. 11 paras. 22, 26\(2\), 27](#))

**41–46** ..... <sup>F3</sup>

#### Textual Amendments

**F3** Ss. 41–46 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)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 1987, Chapter I.