



# Finance (No. 2) Act 1987

## 1987 CHAPTER 51

### PART I

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

#### CHAPTER IV

#### CAPITAL GAINS

#### *Companies' chargeable gains*

74— **General rules.**

77. .... F1

#### **Textual Amendments**

**F1** Ss. 70, 71, 74–77 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 31**; See Finance Act 1988 (c. 39, SIF 63:1, 2), s. 60 for amendments to s. 70 for years 1985–86 to 1987–88

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Section 74.