



Finance (No. 2) Act 1987

1987 CHAPTER 51

PART I

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER IV

CAPITAL GAINS

Miscellaneous

78 F1

Textual Amendments

F1 S. 78 repealed by [Finance Act 1989 \(c. 26\)](#) ss. 140(6), 187(1), Sch. 17 Pt VII for cases determined in relation to disposals on or after 14.3.1989.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Section 78.