



# Finance Act 1989

## 1989 CHAPTER 26

### PART II

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

### CHAPTER III

#### CAPITAL GAINS

#### *Gifts*

<sup>F1</sup>125 .....

#### **Textual Amendments**

**F1** S. 125 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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 ss. 201(3), [Sch. 11](#) paras. 22, 26(2), 27)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1989, Section 125.