



# Finance Act 1997

## 1997 CHAPTER 16

### PART V

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

##### *Chargeable gains*

#### **87 Re-investment relief.**

Schedule 17 to this Act (which amends Chapter IA of Part V of the <sup>M1</sup>Taxation of Chargeable Gains Act 1992) shall have effect.

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#### **Marginal Citations**

**M1** 1992 c. 12.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Section 87.