



Finance Act 1981

1981 CHAPTER 35

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

| | |
|-----------|-------------------------|
| 38 | ^{F1} (1) |
| | ^{F2} (3) |
| | ^{F2} (4) |

Textual Amendments

- F1** S. 38(1)(2) repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, **Sch. 31**
- F2** S. 38(3)(4) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch.12**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. 20, 22, 26(2), 27)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Section 38.