



# Finance Act 1971

## 1971 CHAPTER 68

### PART IV

#### TAX ON CAPITAL GAINS AND ESTATE DUTY

#### 58 (Disposal of options.)

..... F1

#### Textual Amendments

**F1** Ss. 58 to 60 repealed with savings and replaced by [Capital Gains Tax Act 1979](#) (c. 14, SIF 63:2), ss. 157(1), 158, Sch. 6 para. 10(2)(b), [Sch. 8](#) for 1979-80 et seq.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1971, Section 58.