



Finance Act 1973

1973 CHAPTER 51

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

^{F1}38 Territorial extension of charge to income tax, capital gains tax and corporation tax.

.....

Textual Amendments

- F1** S. 38 repealed (1.4.2010 with effect in accordance with s. 381(1)) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 7 para. 7, **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1973, Section 38.