



Finance Act 1981

1981 CHAPTER 35

PART IV

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

19—^{F1}
37.

Textual Amendments

F1 Ss. 19–37 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#). See 1987 edition for these provisions.

38 ^{F2}(1)
^{F3}(3)
^{F3}(4)

Textual Amendments

F2 S. 38(1)(2) repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#)
F3 S. 38(3)(4) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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, Chapter I. (See end of Document for details)

39— **F4**
51.

Textual Amendments

F4 Ss. 39–51 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Chapter I.