



# Finance Act 1981

## 1981 CHAPTER 35

### PART IV

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

### CHAPTER V

#### CAPITAL GAINS

- [<sup>F1</sup>78 (1) ..... <sup>F2</sup>
- (2) In subsection (3)(a) of [<sup>F3</sup>section 79 of the Finance Act 1980] for the words “section 19(3)” there shall be substituted the words “ any provision ”.
- (3) ..... <sup>F4</sup>
- (4) This section applies to disposals after 5th april 1981.]

#### Textual Amendments

- F1** S. 78 repealed by Finance Act 1989 (c. 26), s. 187, Sch. 17 Pt. VII in relation to disposals on or after 14 March 1989 (except where relief given under s. 79 of the Finance Act 1980 in respect of a disposal before that date).
- F2** S. 78(1) repealed by Finance Act 1982 (c. 39), ss. 82(4), 157, Sch. 22 Pt. VI in relation to disposals on or after 6 April 1982.
- F3** Words substituted by Finance Act 1982 (c. 39), ss. 82(4) in relation to disposals on or after 6 April 1982.
- F4** S. 78(3) repealed by Finance Act 1982 (c. 39), ss. 82(4), 157, Sch. 22 Pt. VI in relation to disposals on or after 6 April 1982.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Chapter V. (See end of Document for details)*

**Textual Amendments**

**F5** Ss. 79-91 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F6** **80** .....

**Textual Amendments**

**F6** Ss. 79-91 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F7** **80A** .....

**Textual Amendments**

**F7** [S. 80A](#) (which was inserted by [Finance Act 1991 \(c. 31\)](#), s. 91, [Sch. 18 para. 2](#)) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F8** **81** .....

**Textual Amendments**

**F8** Ss. 79-91 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F9** **82** .....

**Textual Amendments**

**F9** Ss. 79-91 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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F10** **82A** .....

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1981, Chapter V. (See end of Document for details)

**Textual Amendments**

**F10** S. 82A (which was inserted by Finance Act 1991 (c. 31), s. 91, **Sch. 18 para. 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

**F11** **83** .....

**Textual Amendments**

**F11** Ss. 79-91 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

**F12** **84** .....

**Textual Amendments**

**F12** Ss. 79-91 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

**F13** **85** .....

**Textual Amendments**

**F13** Ss. 79-91 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

**F14** **86** .....

**Textual Amendments**

**F14** Ss. 79-91 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 s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27).

**F15** **87** .....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Chapter V. (See end of Document for details)*

**Textual Amendments**

**F15** Ss. 79-91 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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F16**<sup>88</sup> .....

**Textual Amendments**

**F16** Ss. 79-91 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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F17**<sup>89</sup> .....

**Textual Amendments**

**F17** Ss. 79-91 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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F18**<sup>90</sup> .....

**Textual Amendments**

**F18** Ss. 79-91 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 s. 201(3), [Sch. 11 paras. 20, 22, 26\(2\), 27](#)).

**F19**<sup>91</sup> .....

**Textual Amendments**

**F19** Ss. 79-91 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 s. 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 V.