



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- F1** S. 38(1)(2) repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#)
- F2** S. 38(3)(4) repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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