



# Finance Act 1981

## 1981 CHAPTER 35

### PART IV

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

### CHAPTER V

#### CAPITAL GAINS

**F1** 87 .....

---

#### **Textual Amendments**

**F1** Ss. 79-91 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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, Section 87.