
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1982, Part VI. (See end of Document for details)*

SCHEDULES

SCHEDULE 22

REPEALS

PART VI

CAPITAL GAINS

| Chapter | Short title | Extent of repeal |
|----------------|---------------------------------|---|
| 1979 c. 14. | The Capital Gains Tax Act 1979. | Section 55(2). Section 56(2). In section 146(3)— the words “or 55”; the words from “or (b)” to “paragraph 12”; the words “or the assets are so held”; the words from “or of the assets” to “(b) above”; the words “and 55”. In section 147(3), the words “or 55(1)”. In Schedule 4— in paragraph 2(1) the words “or 55(1)”; paragraph 2(3)(b); in paragraph 3(1)(a), the words “or 55(1)”. 1980 c. 48. |
| | The Finance Act 1980. | In section 79(4), the words from “or” onwards. In section 79(5), the words from “and where” onwards. |
| 1981 c. 35. | The Finance Act 1981. | Section 78(1) and (3). |

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The repeals of section 55(2) and 56(2) of the Capital Gains Tax Act 1979 have effect in relation to interests terminating after 5th April 1982 and the remaining repeals have effect in relation to disposals after that date.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Part VI.