Finance Act 1982

1982 CHAPTER 39

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER III

CAPITAL GAINS

85 . . . . . [F1]

Textual Amendments

F1 S. 85 repealed by Finance Act 1984 (c. 43, SIF 40:1), s. 128(6), **Sch. 23 Pt. VIII** for disposals on or after 6 April 1984; Ss. 83-88 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s.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 1982, Section 85.