
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, PART VIII. (See end of Document for details)

SCHEDULES

SCHEDULE 23

REPEALS

PART VIII

CAPITAL GAINS

Chapter	Short title	Extent of repeal
1979 c.14.	The Capital Gains Tax Act 1979.	Section 6. Sections 8 and 9. In section 29A, in subsection (2), the words "Except in the case specified in subsection (4) below" and, in paragraph (a), the words "or the corresponding disposal is made by an excluded person". Section 32(5) and (6). In sections 137(4)(aa) and 138(1)(aa), the words "to buy or sell shares in a company" Section 148.
1980 c.48.	The Finance Act 1980.	Section 82.
1982 c.39.	The Finance Act 1982.	Section 85.

- 1 The repeal of sections 6, 8, 9 and 148 of the Capital Gains Tax Act 1979 and of section 82 of the Finance Act 1980 and section 85 of the Finance Act 1982 has effect with respect to disposals on or after 6th April 1984.
- 2 The repeals in section 29A of the Capital Gains Tax Act 1979 have effect in relation to disposals and acquisitions on or after 6th April 1983.
- 3 The repeals in section 32 of that Act have effect where the disposal by the person who is neither resident nor ordinarily resident in the United Kingdom is made on or after 6th April 1985.
- 4 The repeals in sections 137(4)(aa) and 138(1)(aa) of that Act have effect in relation to any abandonment or other disposal on or after 6th April 1984.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1984, PART VIII.