



Finance (No. 2) Act 1987

1987 CHAPTER 51

PART I

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER IV

CAPITAL GAINS

Companies' chargeable gains

74— General rules.

77. F1

Textual Amendments

F1 Ss. 70, 71, 74–77 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#); See [Finance Act 1988 \(c. 39, SIF 63:1, 2\)](#), s. 60 for amendments to s. 70 for years 1985–86 to 1987–88

Miscellaneous

78 F2

Textual Amendments

F2 [S. 78](#) repealed by [Finance Act 1989 \(c. 26\)](#) ss. 140(6), 187(1), Sch. 17 Pt VII for cases determined in relation to disposals on or after 14.3.1989.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Chapter IV. (See end of Document for details)

F³79

Textual Amendments
F3 S. 79 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with ss. 60, 201(3), Sch. 11 paras. 22, 26(2), 27)

F⁴80

Textual Amendments
F4 S. 80 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with ss. 60, 201(3), Sch. 11 paras. 22, 26(2), 27)

F⁵81

Textual Amendments
F5 S. 81 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with ss. 60, 201(3), Sch. 11 paras. 22, 26(2), 27)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Chapter IV.