



# Finance Act 1991

## 1991 CHAPTER 31

### PART II

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

### CHAPTER II

#### CAPITAL GAINS

#### *Settlements*

**F1 88** .....

#### **Textual Amendments**

**F1** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s.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 1991, Section 88.