

---

STATUTORY INSTRUMENTS

---

**1987 No. 436**

**The Capital Gains Tax (Annual Exempt Amount) Order 1987**

1. This Order may be cited as the Capital Gains Tax (Annual Exempt Amount) Order 1987.
2. The amount specified, which by virtue of section 5 of the Capital Gains Tax Act 1979 is, unless Parliament otherwise determines, the exempt amount for the year 1987—88, is £6,600.

17th March 1987

*Tim Sainsbury*  
*Michael Neubert*  
Two of the Lords Commissioners of Her  
Majesty's Treasury