



# Finance Act 1971

## 1971 CHAPTER 68

### PART III

#### INCOME TAX AND CORPORATION TAX: CAPITAL ALLOWANCES

40.to .....<sup>F1</sup>  
54.

#### Textual Amendments

**F1** Ss. 40 to 54 repealed by Capital Allowances Act 1990 (c. 1, SIF 63:1), s. 164(4) and Sch. 2. See Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 197D(8)—*calculation of taxed mileage profit: vehicles used by employees.*

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1971, PART III.