

# Finance Act 1971

## **1971 CHAPTER 68**

### PART IV

### TAX ON CAPITAL GAINS AND ESTATE DUTY

#### 57 (Exemption or relief for small disposals).

F1

#### **Textual Amendments**

F1 S. 57 repealed by Finance Act 1978 (c. 42), ss. 44(7), 80, Sch. 13 Part IV for 1977-78et seq.]

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1971, Section 57.