



Finance Act 1972

1972 CHAPTER 41

PART IV

INCOME TAX AND CORPORATION TAX

62— F1
66.

Textual Amendments

F1 Ss. 62–66 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\) s.844, Sch. 31](#). See 1987 edition for these provisions.

67— F2
69.

Textual Amendments

F2 Ss. 67–69 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), ss. 82, 164(4)(5), [Sch. 2](#)

70— F3
77.

Textual Amendments

F3 Ss. 70–77 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\) s.844, Sch. 31](#). See 1987 edition for these provisions. And see [Finance Act 1988 \(c. 39, SIF 63:1, 2\)](#), [Sch. 6 para. 3](#) in connection with relief for interest under s. 75–abolition of Schedule Deletion for commercial woodlands from 15 March 1988.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1972, PART IV. (See end of Document for details)*

78 F4

Textual Amendments

F4 S. 78 repealed by Finance Act 1974 (c. 30), s. 20(1), 57(6), Sch. 14 Part. II except where the right referred to was exercised before 27 March 1974

79— F5
83.

Textual Amendments

F5 Ss. 79–95 repealed by Income and Corporation Taxes Act 1988 (c. 1), s. 844, Sch. 31. See 1987 edition for these provisions. And see—Finance Act 1988 (c. 39, SIF 63:1, 2), s. 88—amendment to s. 79 (share incentive schemes) requisitions of shares made on or after 26 October 1987. Finance Act 1988 (c. 39, SIF 63:1, 2), s. 61—amendment to s. 87 (income tax on distributions) for years 1986-87 and 1987-88. Finance Act 1988 (c. 39 SIF 63: 1, 2), s. 117(2)—cancellation of repeal of s. 93(6) (investment trust) by Finance (No. 2) Act 1987.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1972, PART IV.