



Finance Act 1972

1972 CHAPTER 41

PART VI

TAX ON CAPITAL GAINS AND ESTATE DUTY

121^{F1}

Textual Amendments

F1 S. 121 repealed (with savings) by [Finance Act 1975 \(c. 7\)](#), ss. 49(1), 50, 52(2)(3), 59, Sch. 11 Pt. I para. 2(1), [Sch. 13 Pt. I](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1972, Section 121.