



Finance Act 1974

1974 CHAPTER 30

PART III

^{F1} CAPITAL GAINS FROM LAND

CHAPTER III

OTHER PROVISIONS ABOUT CAPITAL GAINS FROM LAND

[^{F1}47 **Matters arising out of Chapters I and II of this Part.**

Schedule 10 to this Act shall have effect with respect to the payment and recovery of tax payable by virtue of Chapter I or II of this Part, the obtaining of information for purposes of those Chapters, and other matters arising out of those Chapters.]

Textual Amendments

- F1** Ss. 38–47 repealed [Finance Act 1985 \(c. 54, SIF 63:1\)](#), s. 98(6), **Sch.27 Part X** in relation to disposals of interests in land taking place on or after 19 March [Finance Act 1985 \(c. 54, SIF 63:1\)](#), but without affecting the construction of [Capital Gains Tax Act 1979 \(c. 14, SIF 63:1\)](#) Sch.5 para. 9(5).

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Textual Amendments

- F2** S. 48 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:1\)](#), s. 158, **Sch. 8**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1974, CHAPTER III.