



Finance Act 1974

1974 CHAPTER 30

PART III

^{F1} CAPITAL GAINS FROM LAND

CHAPTER III

OTHER PROVISIONS ABOUT CAPITAL GAINS FROM LAND

^{F1}48

Textual Amendments

F1 S. 48 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:1\)](#), s. 158, [Sch. 8](#)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, Section 48.