



Finance Act 1977

1977 CHAPTER 36

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

17–39^{F1}

Textual Amendments

F1 Ss.17–39 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

40^{F2}

Textual Amendments

F2 S. 40 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), s. 158, **Sch. 8**

^{F3}41

Textual Amendments

F3 S. 41 repealed (in relation to tax for the year 1992-93 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 290, 289, **Sch.12** (with ss. 60, 101(1) and 203(3))

^{F4}42

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977, PART III. (See end of Document for details)

Textual Amendments

F4 S. 42 repealed (in relation to tax for the year 1992-93 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 290, 289, **Sch.12** (with ss. 60, 101(1) and 203(3))

43 **F5**

Textual Amendments

F5 S. 43 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), s. 158, **Sch. 8**

44 **F6**

Textual Amendments

F6 S. 44 repealed (*pt. retrospect.*) by [Finance Act 1978 \(c. 42\)](#), s. 80(5), **Sch. 13 Pt. IV**

45–48 **F7**

Textual Amendments

F7 Ss. 45–48 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1977, PART III.