



# Finance Act 1977

## 1977 CHAPTER 36

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

**F1**42 .....

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#### **Textual Amendments**

- F1** S. 42 repealed (in relation to tax for the year 1992-93 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992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))

**Status:**

Point in time view as at 29/04/1996.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1977, Section 42.