



# Finance Act 1977

## 1977 CHAPTER 36

### PART III

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

**F1** 42 .....

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- F1** S. 42 repealed (in relation to tax for the year 1992-93 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992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

**Changes to legislation:**

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