



Finance Act 1987

1987 CHAPTER 16

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

F140

Textual Amendments

- F1** S. 40 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with [Sch. 11](#) paras. 22, 26(2), 27)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, Section 40.