



# Finance (No. 2) Act 1987

## 1987 CHAPTER 51

### PART I

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

#### CHAPTER IV

#### CAPITAL GAINS

#### *Companies' chargeable gains*

#### 74— General rules.

77. .... F1

#### Textual Amendments

**F1** Ss. 70, 71, 74–77 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#); See [Finance Act 1988 \(c. 39, SIF 63:1, 2\)](#), [s. 60](#) for amendments to s. 70 for years 1985–86 to 1987–88



**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Cross  
Heading: Companies' chargeable gains.