



Finance Act 1978

1978 CHAPTER 42

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I GENERAL

13— ^{F1}
28.

Textual Amendments

F1 Ss. 13–28 repealed (with savings) by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\), s. 844, Schs. 30, 31](#)

29 Divers and diving supervisors.

^{F2}(1)
^{F3}(3)
^{F4}(4)

Textual Amendments

F2 S. 29(1)(2) repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\), s. 844, Sch. 31](#).
F3 S. 29(3) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), Sch. 10 Pt. 12](#) (with Sch. 9 paras. 1-9, 22)
F4 S. 29(4) repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\), s. 844, Sch. 31](#)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 1978. (See end of Document for details)

30— ^{F5}
36.

Textual Amendments

F5 Ss. 30–36 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 31**

37— ^{F6}
40.

Textual Amendments

F6 Ss. 37–40 repealed by Capital Allowances Act 1990 (c. 1, SIF 63:1), s. 164(4)(5), **Sch. 2**

41— ^{F7}
43.

Textual Amendments

F7 Ss. 41–43 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 31**.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 1978.