



Finance Act 1966

1966 CHAPTER 18

PART V

ESTATE DUTY AND CAPITAL GAINS

43 Capital gains.

Schedule 10 to this Act (Part I of which contains amendments of the enactments relating to chargeable gains, including amendments relating to life interests in settled property, the transfer of a business on retirement, compulsory acquisitions of parts of holdings of land and insolvents' assets, and Part II of which contains a corresponding provision for insolvents' assets subject to tax on short-term capital gains) shall have effect.