



Finance Act 1972

1972 CHAPTER 41

PART IV

INCOME TAX AND CORPORATION TAX

78 F1

Textual Amendments

F1 S. 78 repealed by [Finance Act 1974 \(c. 30\)](#), s. 20(1), 57(6), [Sch. 14](#) Part. II except where the right referred to was exercised before 27 March 1974

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1972, Section 78.