



# Finance Act 1973

## 1973 CHAPTER 51

### PART III

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

37 ..... F1

#### Textual Amendments

F1 S. 37 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), s. 158, [Sch. 8](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1973, Section 37.