



Finance Act 1976

1976 CHAPTER 40

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

F1 54

Textual Amendments

- F1** S. 54 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with s. 201(3), [Sch. 11 paras. 22, 26\(2\), 27](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1976, Section 54.