



Capital Gains Tax Act 1979 (repealed 6.3.1992)

1979 CHAPTER 14

PART VI

PROPERTY: FURTHER PROVISIONS

Gifts of business assets

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Textual Amendments applied to the whole legislation

- F1** Act repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with s. 201(3), [Sch. 11](#) paras. 20, 22, 26(2), 27 and with saving in [Sch. 11](#) para. 24(2)) and subject to an amendment (*prosp.*) by [Museum and Galleries Act 1992 \(c. 44\)](#), s. 11(2), [Sch. 8 Pt. I para. 1\(1\)\(2\)\(7\)](#), and amendments by: [Disability Living Allowance and Disability Working Allowance Act 1991 \(c. 21\)](#), s. 4(2), [Sch. 2 para. 9\(1\)\(2\)](#) (in force 6.4.1992 by [S.I. 1991/2617](#), [art. 2\(f\)](#)); [S.I. 1991/2874](#), [art. 2](#) (in force 6.4.1992 by [S.R. 1992/94](#), [art. 2](#)); [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), s. 4, [Sch. 2 para. 52\(a\)\(b\)](#) (in force 1.7.1992 by s. 7(2) of the amending Act); [Social Security \(Consequential Provisions\) \(Northern Ireland\) Act 1992 \(c. 9\)](#), s. 4, [Sch. 2 para. 20\(a\)\(b\)](#) (in force 1.7.1992 by s. 7(2) of the amending Act); [Finance \(No. 2\) Act 1992 \(c. 48\)](#), ss. 35(2), 47, 48, 56, 77, [Sch. 9 para. 20\(1\)](#)(inserting ss. 143A and 143B), [Sch. 17](#) paras. 3, 6(2)(5), 7, (the amendments coming into force 16.7.1992 except for the amendment by s. 56, [Sch. 9](#) para. 20(1) which comes into force on 19.2.1993 by [S.I. 1993/236](#), [art. 2](#)); and amendments (retrospective to 1.1.1992) by ss. 35(2), 47, 48 of the same 1992 Act, and amendments (27.7.1993 with effect as mentioned in ss. 84(3), 86(4), 88(4), 105(4) of the amending Act) by 1993 c. 34, [ss. 84\(3\)](#), 86(4), 88(4)(a)(b), 105(3)(4)

Status:

This version of this cross heading no longer has effect.

Changes to legislation:

There are currently no known outstanding effects for the Capital Gains Tax Act 1979 (repealed 6.3.1992), Cross Heading: Gifts of business assets.