



# Finance Act 1981

## 1981 CHAPTER 35

### PART V

#### CAPITAL TRANSFER TAX

97— ..... F1  
106.

#### Textual Amendments

F1 Ss. 97–106 repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#), ss. 274, 277, Schs. 7, 9

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1981, Section 97.