



# Finance Act 1985

## 1985 CHAPTER 54

### PART II

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

### CHAPTER III

#### CAPITAL GAINS

**F1** 71 .....

---

#### **Textual Amendments**

- F1** S. 71 repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s.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 1985, Section 71.