



# Finance Act 1987

## 1987 CHAPTER 16

### PART II **U.K.**

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

### CHAPTER I **U.K.**

#### GENERAL

**20–39** ..... <sup>F1</sup> **U.K.**

#### Textual Amendments

**F1** Ss. 20–39 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

**F2****40** ..... **U.K.**

#### Textual Amendments

**F2** S. 40 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#)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 [Sch. 11 paras. 22, 26\(2\), 27](#))

**41–46** ..... <sup>F3</sup> **U.K.**

#### Textual Amendments

**F3** Ss. 41–46 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#)

---

**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 1987, Part II. (See end of Document for details)

---

CHAPTER II **U.K.**

47 .....<sup>F4</sup> **U.K.**

**Textual Amendments**

**F4** S. 47 repealed by Finance Act 1988 (c. 39), s. 148, Sch. 14 Pt. VII Note 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1987, Part II.