



# Finance (No. 2) Act 1987

## 1987 CHAPTER 51

### PART I

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

#### CHAPTER IV

#### CAPITAL GAINS

#### *Miscellaneous*

78 ..... <sup>F1</sup>

#### Textual Amendments

**F1** S. 78 repealed by [Finance Act 1989 \(c. 26\)](#) ss. 140(6), 187(1), Sch. 17 Pt VII for cases determined in relation to disposals on or after 14.3.1989.

<sup>F2</sup>79 .....

#### Textual Amendments

**F2** S. 79 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with ss. 60, 201(3), Sch. 11 paras. 22, 26(2), 27)

<sup>F3</sup>80 .....

*Status: Point in time view as at 06/04/1992.*

*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Cross Heading: Miscellaneous. (See end of Document for details)*

**Textual Amendments**

**F3** S. 80 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with ss. 60, 201(3), Sch. 11 paras. 22, 26(2), 27)

<sup>F4</sup>**81** .....

**Textual Amendments**

**F4** S. 81 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with ss. 60, 201(3), Sch. 11 paras. 22, 26(2), 27)

**Status:**

Point in time view as at 06/04/1992.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1987, Cross  
Heading: Miscellaneous.