

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1988, Part II. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 13

#### POST-CONSOLIDATION AMENDMENTS

#### PART II

#### AMENDMENTS OF OTHER ENACTMENTS

##### *The Capital Gains Tax Act 1979 (c.14)*

<sup>F1</sup>16 .....

#### Textual Amendments

- F1** Sch. 13 para. 16 repealed (6.3.1992 with effect as mentioned in s. 289 of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with ss. 201(3), 290, Sch. 11 paras. 22, 26(2), 27)

<sup>F2</sup>17 .....

#### Textual Amendments

- F2** Sch. 13 para. 17 repealed (6.3.1992 with effect as mentioned in s. 289 of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with ss. 201(3), 290, Sch. 11 paras. 22, 26(2), 27)

<sup>F3</sup>18 .....

#### Textual Amendments

- F3** Sch. 13 para. 18 repealed (6.3.1992 with effect as mentioned in s. 289 of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, [Sch.12](#) (with ss. 201(3), 290, Sch. 11 paras. 22, 26(2), 27)

##### *The Finance Act 1980 (c.48)*

19 In section 101 of the Finance Act 1980 for the words “60 above” there shall be substituted the words “468(5) of the Taxes Act 1988”.

20 In section 109(8)(b) of that Act for the words “Part II of that Act” there shall be substituted the words “ Chapter V of Part XII of the Taxes Act 1988 ”.

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*The Finance Act 1981 (c.35)*

F<sup>4</sup>21 .....

**Textual Amendments**

**F4** Sch. 13 para. 21 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. V(5) note 1 of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(5)**

*The Finance Act 1984 (c.43)*

22 In section 80(5)(b) of the Finance Act 1984 for the words “13 of the <sup>M1</sup>Oil Taxation Act 1975” there shall be substituted the words “ 492 of the Taxes Act 1988 ”.

**Marginal Citations**

**M1** 1975 c. 45.

*The Finance Act 1986 (c.41)*

F<sup>5</sup>23 .....

**Textual Amendments**

**F5** Sch. 13 para. 23 repealed by Finance Act 1990 (c. 29, SIF 114), ss. 110, 132, **Sch. 19 Pt. VII** and Sch. 13 para. 23 expressed to be repealed (19.3.1997 with effect in accordance with s. 104 of the repealing Act) by 1997 c. 16, s. 113, **Sch. 18 Pt. VII**, note 10

*The Finance Act 1987 (c.16)*

24 The repeals made by the Finance Act 1987 in section 47 of the <sup>M2</sup>Finance (No. 2) Act 1975 shall be treated as never having had effect.

**Marginal Citations**

**M2** 1975 c. 45

*Commencement*

25 The amendments made by paragraphs 16 to 23 of this Schedule shall be treated for the purposes of their commencement as if they had been made by the Taxes Act 1988.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Part II.