



# Finance Act 1988

## 1988 CHAPTER 39

### PART III

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

### CHAPTER IV

#### CAPITAL GAINS

#### *Re-basing to 1982*

#### **97 Deferred charges on gains before 31st March 1982**

Schedule 9 to this Act (which provides for the reduction of a deferred charge to tax where the charge is wholly or partly attributable to an increase in the value of an asset before 31st March 1982) shall have effect.