



Finance Act 1991

1991 CHAPTER 31

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

CAPITAL GAINS

Settlements

^{F1}86

Textual Amendments

- F1** Ss. 83-102 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

Status:

Point in time view as at 06/03/1992.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1991, Section 86.