



# Finance (No. 2) Act 1992

## 1992 CHAPTER 48

### PART II

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

### CHAPTER I

#### GENERAL

#### *Capital gains tax*

<sup>F1</sup>23 .....

#### **Textual Amendments**

**F1** S. 23 repealed (27.7.1999 with effect for the year 1999-00 and subsequent years of assessment) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(1)**, Note

**Status:**

Point in time view as at 27/07/1999.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1992, Section 23.