



# Finance Act 1971

## 1971 CHAPTER 68

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance. [5th August 1971]

### Editorial Information

- X1** The text of ss. 6(1), 7, 69(1)(4) was taken from SIF group 107:2 (Road Traffic:Vehicle Excise Duty), ss. 13–60, 69, Schs. 2–12, 14 from SIF group 63:1 (Income, Corporation and Capital Gains Taxes:Income and Corporation Taxes), ss. 66–69(1)(4)(5), Sch. 13 from SIF group 99:7 (Public Finance and Economic Control:Miscellaneous), ss. 64, 69(1)(4)-(6) from SIF group 114 (Stamp Duty); provisions omitted from SIF have been dealt with as referred to in other commentary.
- X2** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) but not against each Act

### Modifications etc. (not altering text)

- C1** Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)  
Act applied (3.5.1994) by [1994 c. 9, s. 118\(8\)](#)

### Commencement Information

- I1** Act partly in force at Royal Assent, partly retrospective, partly prospective, see individual sections; all provisions so far as unrepealed wholly in force at 1.2.1991

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1971, Introductory Text.