



Finance Act 1974

1974 CHAPTER 30

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX (GENERAL)

F1 7–16

Textual Amendments

F1 Ss. 7–16 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

F2 17

Textual Amendments

F2 S. 17 repealed by [Capital Allowances Act 1990 \(c. 1\)](#), SIF 63:1, ss. 82, 164(4)(5), Sch. 2

F3 18–
20

Textual Amendments

F3 Ss. 18–20 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**

F4 21

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1974, PART II. (See end of Document for details)*

Textual Amendments

F4 S. 21 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), **Sch. 31** (see [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), **Sch.30 para.19** resaving provision).

^{F5}**22,**
23.

Textual Amendments

F5 Ss. 22, 23 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

^{F6}**24** **Returns of persons treated as employees.**
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Textual Amendments

F6 S. 24 repealed (1.4.2010) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 12** (with [Sch. 9 paras. 1-9, 22](#))

^{F7}~~**25**~~
28

Textual Amendments

F7 Ss. 25–28 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

^{F8}**29**

Textual Amendments

F8 S. 29 repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 12** (with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. 22, 26\(2\), 27](#))

^{F9}**30**

Textual Amendments

F9 S. 30 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

^{F10}~~**31**~~
33

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1974, PART II. (See end of Document for details)

Textual Amendments

F10 Ss. 31–33 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:1\)](#), s. 158, **Sch. 8**.

^{F11}**34**

Textual Amendments

F11 S. 34 repealed by [Finance Act 1978 \(c. 42\)](#), s. 80, **Sch. 13 Part IV**.

^{F12}**35**

Textual Amendments

F12 S. 35 repealed by [Finance Act 1980 \(c. 48\)](#), s. 122, **Sch. 20 Part VIII** with effect for accounting periods ending after 26 March 1980.

^{F13}**36,**
37.

Textual Amendments

F13 Ss. 36, 37 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1974, PART II.