



# Finance Act 1976

## CHAPTER 40

### FINANCE ACT 1976

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12	Charges on request for registration number.
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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1976. (See end of Document for details)*

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23 Failure of resolution under Provisional Collection of Taxes Act 1968.

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- 7 .....
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SCHEDULE —

4.....

SCHEDULE —

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Power to call for documents of taxpayer and others. (1) Subject to this section, an inspector may by notice...

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Part I — REPLACEMENT OF SECTION 15 OF THE TAXES MANAGEMENT ACT 1970 (C. 9)

*Taxes Management Act 1970*

- 1 For section 15 of the Taxes Management Act 1970 (return...
- 2 For the year 1976–77 the section substituted by paragraph 1...
- 3, 4 .....

*Finance Act 1974*

- 5 In section 24 of the Finance Act 1974 (returns relating...

*Savings*

- 6 Nothing in this Part of this Act shall prejudice the...
- PART II — OTHER AMENDMENTS
- 7 The amendments set out in this Part of this Schedule...
  - 8, 9 .....

*Taxes Management Act 1970*

- 10 (1) In section 35(2) of the Taxes Management Act 1970,...
- 11 .....
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SCHEDULE 15 — Repeals

Part I — CUSTOMS AND EXCISE

- 1. The repeals in section 307 of the Customs and...
- 2. The repeals in section 34 of the Customs and...

Part II — VALUE ADDED TAX

The repeal in Schedule 3 to the Finance Act 1972...

Part III — INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

- 1 The repeals in the Capital Allowances Act 1968 have effect...

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1976. (See end of Document for details)

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- 2 The repeal in section 67(1) of the Taxes Management Act...
  - 3 The following repeals have effect for 1977–78 and subsequent years—...
  - 4 In the case of the enactments mentioned in paragraphs 3,...
  - 5 In the case of the enactments mentioned in section 49(2)(a)...
  - 6 The repeal of section 68(2) of the Finance Act 1972...
  - 7 The repeals in Schedule 12 to the Finance Act 1975...
  - 8 The repeal of section 24(2) of the Income and Corporation...
  - 9 The repeal of section 35 of the Finance (No. 2)...
- Part IV — LIFE POLICIES
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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1976.