



# Finance (No. 2) Act 1979

1979 CHAPTER 47

## PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### **10 Relief for interest: extension of transitional provisions**

In section 19(4)(b) and (c) of the Finance Act 1974 (transitional relief for interest payable before 6th April 1980) for " 1980" there shall be substituted " 1982 " ; and the same amendment shall be made in section 122(1)(c) of the Taxes Act and paragraph 2(1)(c) and (2) of Schedule 12 to that Act (transitional relief for interest payable before that date to nonresidents out of foreign income).