
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Paragraph 11. (See end of Document for details)

SCHEDULES

^{X1}SCHEDULE 17

SPECIAL TAX ON BANKING DEPOSITS

Editorial Information

- X1** The text of Sch. 17 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART II

MANAGEMENT AND COLLECTION

Payment of tax

- 11 (1) The tax chargeable in the case of any person shall be due and payable—
- (a) as to one half, on or before 1st October 1981;
 - (b) as to one quarter, on or before 1st December 1981; and
 - (c) as to the remainder, on or before 1st February 1982,
- and shall be so due and payable whether or not an assessment to the tax has been made by the date in question.
- (2) Certificates of tax deposit issued by the Treasury under section 12 of the ^{M1}National Loans Act 1968 on terms published on or before 14th May 1979 may be used for paying the tax; and for that purpose those terms shall have effect with the necessary modifications and as if the tax in or towards the payment of which a certificate is used were due as provided in sub-paragraph (1) above.

Marginal Citations

- M1** 1968 c. 13.

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