



# Finance Act 1981

## 1981 CHAPTER 35

### PART IV

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### **33 Police provident benefits**

(1) In paragraph 12 of Schedule 3 to the Finance Act 1978 (relief for contribution to trade union for provision of provident benefits) after sub-paragraph (2) there shall be inserted—

“(2A) Sub-paragraphs (1) and (2) above shall apply also in relation to any payment made to an organisation of persons in police service but only where the annual amount of the part of the payment attributable to the provision of the benefits in question is £20 or more.”

(2) This section has effect for the year 1981-82 and subsequent years of assessment.