Finance Act 1973

CHAPTER 51

FINANCE ACT 1973

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SCHEDULE 15 — TERRITORIAL EXTENSION OF CHARGE TO TAX—SUPPLEMENTARY PROVISIONS
1 . . . .

Information

2 The holder of any licence granted under Part I of...
3 . . . .

Collection

4 (1) Subject to the following provisions of this Schedule, where...
4A (1) Subject to the following provisions of this Schedule, the...
5 Paragraph 4 above does not apply to any assessment to...
6 Paragraph 4 above does not apply in relation to the...
7 Where, on an application made by a person who will...
7A (1) Paragraph 7 above is subject to the following provisions...
8 The Board may, by notice in writing to the holder...

8A (1) For the purposes of paragraphs 4A and 7A above...
9 In this Schedule "the Taxes Acts" has the same meaning...

SCHEDULE 16 — . . .

SCHEDULE 16A — UNDERWRITERS ASSESSMENT AND COLLECTION OF TAX

Preliminary

1 In this Schedule— " agent ", in relation to a...

Returns by agent

2 (1) An inspector may, at any time after the end...

Payments on account of tax

3 (1) In the case of a syndicate profit for a...

Determinations by inspector

4 (1) If the inspector is satisfied that a return under...

Appeals

5 (1) The agent may appeal against a determination under paragraph...

Modification of determinations pending appeal

6 - (1) Where the agent appeals against a determination under...

Apportionments of syndicate profit or loss

7 (1) Where a determination of a syndicate profit or loss...

Individual members: effect of determinations

8 (1) A determination of a syndicate profit or loss for...

Assessment of individual members: time limits

9 For the purposes of sections 36, 37,40 and 41 of...

Suppleptiental: penalties

10 (1) If it appears to an inspector or the Board...

Supplemental: interest

11 (1) Interest charged under paragraph 3(4) above shall be treated...

SCHEDULE 17 — . . .

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SCHEDULE 21 — AMENDMENTS CONSEQUENTIAL ON ESTABLISHMENT OF THE STOCK EXCHANGE

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3 . . . .
4 . . . .
5 In section 21 of the Taxes Management Act 1970—
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SCHEDULE 22 — ENACTMENTS REPEALED

PART I — REVENUE DUTIES

PART II — INCOME TAX AND CORPORATION TAX

PART III — UNDERWRITERS

These repeals have effect for the year 1973-74 and subsequent...

PART IV — THE STOCK EXCHANGE

Part V — STAMP DUTY

1 Subject to paragraphs 2 and 3 below, these repeals have...
2 In so far as they relate to duty chargeable—
3 These repeals are without prejudice to subsections (3)(a) and (9)...

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 1973.