



# Finance Act 1974

## 1974 CHAPTER 30

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX (GENERAL)

**F1** 7–16 .....

**Textual Amendments**

**F1** Ss. 7–16 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

**F2** 17 .....

**Textual Amendments**

**F2** S. 17 repealed by [Capital Allowances Act 1990 \(c. 1\)](#), SIF 63:1, ss. 82, 164(4)(5), Sch. 2

**F3** 18–  
20 .....

**Textual Amendments**

**F3** Ss. 18–20 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**

**F4** 21 .....

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1974, PART II. (See end of Document for details)*

**Textual Amendments**

**F4** S. 21 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), **Sch. 31** (see [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), **Sch.30 para.19** resaving provision).

<sup>F5</sup>**22**, .....  
**23**.

**Textual Amendments**

**F5** Ss. 22, 23 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

<sup>F6</sup>**24** **Returns of persons treated as employees.**  
.....

**Textual Amendments**

**F6** S. 24 repealed (1.4.2010) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 10 Pt. 12** (with [Sch. 9 paras. 1-9, 22](#))

<sup>F7</sup>~~**25**~~ .....  
**28**

**Textual Amendments**

**F7** Ss. 25–28 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

<sup>F8</sup>**29** .....

**Textual Amendments**

**F8** S. 29 repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch. 12** (with s. 201(3), [Sch. 11 paras. 22, 26\(2\), 27](#))

<sup>F9</sup>**30** .....

**Textual Amendments**

**F9** S. 30 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

<sup>F10</sup>~~**31**~~ .....  
**33**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1974, PART II. (See end of Document for details)*

**Textual Amendments**

**F10** Ss. 31–33 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:1\)](#), s. 158, **Sch. 8**.

<sup>F11</sup>**34** .....

**Textual Amendments**

**F11** S. 34 repealed by [Finance Act 1978 \(c. 42\)](#), s. 80, **Sch. 13 Part IV**.

<sup>F12</sup>**35** .....

**Textual Amendments**

**F12** S. 35 repealed by [Finance Act 1980 \(c. 48\)](#), s. 122, **Sch. 20 Part VIII** with effect for accounting periods ending after 26 March 1980.

<sup>F13</sup>**36,** .....  
**37.**

**Textual Amendments**

**F13** Ss. 36, 37 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1974, PART II.