

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1974, Cross Heading: Postponement of payment of tax. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 10 U.K.]

MATTERS ARISING OUT OF CHAPTERS I AND II OF PART III OF THIS ACT

Textual Amendments

- F1** *Sch. 10 repealed by Finance Act 1985 (c. 54, SIF 63:1), s. 98(6) and Sch. 27 Part X in relation to disposals of interests in land taking place on or after 19 March Finance Act 1985 (c. 54, SIF 63:1), but without affecting the construction of 1979 (C) Sch. 5 para. 9(5).*

Postponement of payment of tax

- 2 *Subject to paragraph 14(6) of Schedule 9 to this Act, [sections 8 and 40 of the Capital Gains Tax Act 1979 ^{F2}] (payment by instalments of tax in respect of chargeable gains) shall apply in relation to the payment of income tax or corporation tax in respect of development gains as they apply in relation to the payment of capital gains tax or corporation tax in respect of chargeable gains.]*

Textual Amendments

- F2** *Capital Gains Tax Act 1979 (c. 14, SIF 63:1), s. 157(2) and Sch. 7 para. 9 for 1979-80 et seq.*

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