



# Finance Act 1977

## 1977 CHAPTER 36

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance. [29th July 1977]

### Modifications etc. (not altering text)

- C1** **EDITORIAL NOTE** 1984 (C) = Capital Transfer Tax Act 1984/[Inheritance Tax Act 1984 \(c. 51, SIF 65\)](#)
- C2** [ss. 1-3, 7, 10, 11, 59\(1\)\(3\)\(4\)](#), [Sch. 3](#) from Group 40:1 (Customs and Excise: Customs and Excise Duties), [ss. 17-39, 41, 42, 45-48, 54, 59\(1\)\(2\)\(3\)\(c\)\(4\)\(5\)](#), [Schs. 7,8,9 Pts. IV,VI](#) from Group 63:1 (Income, Corporation and Capital Gains Taxes: Income and Corporation Taxes), [ss. 56, 59\(1\)\(4\)\(5\)](#), [Sch. 9 Pt. V](#) from Group 98:5 (Property, England and Wales: Tithe)

### Commencement Information

- I1** Act partly in force at Royal Assent, partly retrospective, see individual sections; all provisions so far as unrepealed wholly in force at 1.2.1991. Some provisions came into force at specific times of the day.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1977, Introductory Text.