



Finance Act 1971

1971 CHAPTER 68

CHAPTER III

METHOD OF CHARGING INCOME TAX FOR 1973-74 AND SUBSEQUENT YEARS

32.to^{F1}
36.

Textual Amendments

F1 Ss. 32 to 36 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#).

37 Consequential amendments and repeals.

- (1) The enactments mentioned in Schedule 6 to this Act shall have effect subject to the amendments specified therein.
- (2) The enactments mentioned in Part II of Schedule 14 to this Act are hereby repealed to the extent specified in the third column of that Part.

38 Commencement of Chapter III and transitional provisions.

- (1) The preceding provisions of this Chapter shall have effect for the year 1973-74 and subsequent years of assessment; and accordingly the amendments and repeals made by those provisions (including those mentioned in section 37 of this Act) shall not be taken to affect tax for an earlier year of assessment or the doing of anything in relation to tax for such a year.
- (2) The transitional provisions contained in Schedule 7 to this Act shall have effect.

39^{F2}

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1971, CHAPTER III. (See end of Document for details)*

Textual Amendments

F2 S. 39 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1971, CHAPTER III.