



# Finance Act 1973

## CHAPTER 51

### FINANCE ACT 1973

#### PARTS I AND II

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1973. (See end of Document for details)*

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## SCHEDULES

SCHEDULES 1—4. — ...

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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...

*Supplementary: penalties*

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

*Supplementary: interest*

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

SCHEDULE 17 — . . .

SCHEDULE 18 — . . .

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SCHEDULE 19 — ...

SCHEDULE 20 — ...

SCHEDULE 21 — AMENDMENTS CONSEQUENTIAL ON ESTABLISHMENT  
OF THE STOCK EXCHANGE

- 1 .....
  - 2 .....
  - 3 .....
  - 4 .....
  - 5 In section 21 of the Taxes Management Act 1970—
  - 6—9 .....

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.