

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1974, SCHEDULE 12. (See end of Document for details)

SCHEDULES

SCHEDULE 12

Section 52.

SUBSTITUTION OF “LOCAL AUTHORITY” AS DEFINED IN SECTION 52

^{F1}1–5

Textual Amendments

F1 [Sch. 12 paras. 1–5](#), repealed (savings) by Finance act 1975 (c. 7), ss. 50, 52(2)(3), 59, Sch. 13 Pt. I

^{F2}7–12

Textual Amendments

F2 [Sch. 12 paras. 7–12](#); repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch.31](#).

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There are currently no known outstanding effects for the Finance Act 1974, SCHEDULE 12.