Finance (No. 2) Act 1975

CHAPTER 45

FINANCE (NO. 2) ACT 1975

PART I

CUSTOMS AND EXCISE

Miscellaneous

1 . . . . . .
2 . . . . . .
3, 4 . . . . . .
5 Vehicles excise duty : Great Britain.
6 Vehicles excise duty : Northern Ireland.
7 . . . . . .
8 . . . . . .
9, 10 . . . . . .
11 . . . . . .
12, 13 . . . . . .
14, 15 . . . . . .
16 . . . . . .

PART II

17 . . . . . .
18—21 . . . . . .
22—24 . . . . . .

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

General

25—43 . . . . . .
44 Payment of tax : general
45 Payment of tax pending appeal.
46 Interest on unpaid tax.
47 Repayment supplement in respect of delayed repayments of certain taxes to persons other than companies.
48 . . . . . .
49 . . . . . .
50—53 . . . . . .
54 . . . . . .
55 . . . . . .
56 . . . . . .
57 . . . . . .
58 Disposal of shares and securities within prescribed period of acquisition.
59—64 . . . . . .
65 . . . . . .
66 Assignment of proceedings to Commissioners.
67 Appeals.

CHAPTER II

68—71 . . . . . .

PART IV

MISCELLANEOUS AND GENERAL

72 Extension of Finance Act 1973 s. 50 to stamp duties in Northern Ireland.
73 Government stock held by minors.
74 Use of trustee savings banks by solicitors for client's money etc.
75 Citation, interpretation, construction and repeals.

SCHEDULES

SCHEDULES 1—2 — . . .

SCHEDULE 3 — . . .

SCHEDULES 4—5 — . . .

SCHEDULE 6 — . . .

SCHEDULE 7 — . . .

SCHEDULE 8 — . . .

SCHEDULE 9 — . . .

SCHEDULE 10 — . . .

SCHEDULE 11 — . . .

SCHEDULES 12—13 — . . .

SCHEDULE 14 — ENACTMENTS REPEALED
Part I — CONVERSION OF REVENUE DUTIES
1 These repeals take effect on 1st January 1976.
2 So far as these repeals relate to any drawback or...
Part II — OTHER CUSTOMS AND EXCISE REPEALS
1 The repeals in the Vehicles (Excise) Act 1971 have effect...
2 The repeals of paragraphs 18 and 19 of Schedule 2...
Part III — PAYMENT OF TAX
These repeals do not have effect in relation to tax...
Part IV — MISCELLANEOUS
1 The repeals in section 98 of the Taxes Management Act...
2 The repeal in section 76(3) of the Finance Act 1972...

Changes to legislation:
There are currently no known outstanding effects for the Finance (No. 2) Act 1975.