



Finance (No. 2) Act 1975

1975 CHAPTER 45

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

General

44 Payment of tax : general

(1) F1

(4) F2

(5) In section 29(5) of the ^{M1}Taxes Management Act 1970 (notice of assessment), after the words “shall state” there shall be inserted the words “ the date on which it is issued and ”.

(6) F1

(7) This section and sections 45 and 46 below shall not have effect in relation to tax charged by assessments notice of which was issued before the passing of this Act.

Textual Amendments

F1 S. 44(1)–(3)(6) repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#)

F2 S. 44(4) repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), s. 158, [Sch. 8](#)

Modifications etc. (not altering text)

C1 The text of ss. 44(5), 45, 46, 66, 67(2), 75(3) and Sch. 14 is in the form in which it was originally enacted: it was reproduced in Statutes in Force only in part and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1975, Section 44. (See end of Document for details)

Marginal Citations

M1 1970 c. 9.

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