
Status: Point in time view as at 26/01/2019.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Paragraph 6. (See end of Document for details)

SCHEDULES

^{XI}SCHEDULE 17

SPECIAL TAX ON BANKING DEPOSITS

Editorial Information

- X1** The text of Sch. 17 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

THE BASE PERIOD AND CHARGEABLE DEPOSITS

Chargeable deposits

- 6 Where a person was carrying on a banking business at any time in the last quarter of 1980 but was not carrying on such a business on 10th March 1981, then, if his business was, after the first of the material times and before that date, transferred to another person who was carrying on such a business on that date, the principal section and this Schedule shall have effect as if any chargeable deposits held by the first-mentioned person at any material time had then been held by the other person.

Status:

Point in time view as at 26/01/2019.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Paragraph 6.