
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Notice of liability. (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- X1** The text of Sch. 17 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 II

MANAGEMENT AND COLLECTION

Notice of liability

- 8 (1) Every person who is chargeable with the tax shall give notice to the Board that he is so chargeable.
- (2) The notice shall be given not later than 1st September 1981.
- (3) If any person fails to give the notice which he is required to give under this paragraph he shall be liable to a penalty not exceeding £1,000.
- (4) Any application under paragraph 1(2) above shall be included in the notice given under this section.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1981, Cross Heading:
Notice of liability.