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

SCHEDULES

^{XI}SCHEDULE 19

REPEALS

Editorial Information

- X1** The text of Sch. 19 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 VI

INCOME TAX AND CORPORATION TAX: GENERAL

| Chapter | Short title | Extent of repeal |
|----------------|--|---|
| 1970 c. 10. | The Income and Corporation Taxes Act 1970. | <p>In section 8(2)(b)(i) the word “and”.</p> <p>In section 18, in subsection (2) paragraph (c) together with the word “and” preceding it and in subsection (6) the definition of “tax-free disability payment”.</p> <p>Sections 95 to 97.</p> <p>In section 188(6) the words “payment of compensation for loss of office”.</p> <p>In section 269(1), paragraph (c) together with the word “and” immediately preceding it.</p> <p>Section 451(4).</p> <p>In Schedule 8, paragraphs 3 to 5, in paragraph 6 the words in brackets, paragraphs 8 and 9, in paragraph 10 the proviso, in paragraph 11 the words from “and as if” onwards and paragraph 13.</p> |

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| 1971 c. 68. | The Finance Act 1971. | In Schedule 6, paragraph 12. |
| 1973 c. 51. | The Finance Act 1973. | Section 28(6)(a). |
| 1975 c. 7. | The Finance Act 1975. | Section 11. |
| 1975 c. 45. | The Finance (No. 2) Act 1975. | Section 30(3). In section 36(5)(d) the words “or family”. |
| 1976 c. 40. | The Finance Act 1976. | Section 68. |
| 1978 c. 42. | The Finance Act 1978. | Section 24. In Schedule 6, paragraphs 2, 3, 5 and 6. |
| 1980 c. 48. | The Finance Act 1980. | Section 27. Section 119(4). In Schedule 13, in paragraph 4 the words “and (3)” and “, of the proviso to section 3(4)”. |

- 1 The repeals in section 188 of and Schedule 8 to the ^{M1}Income and Corporation Taxes Act 1970 and the repeal of section 24 of the ^{M2}Finance Act 1978 do not affect any payment which by virtue of section 187(4) of the said Act of 1970 is treated as income received before 6th April 1981 and have effect subject to section 31(7) of this Act.

Marginal Citations

M1 1970 c. 10.
M2 1978 c. 42.

- 2 The repeal in section 269 of the said Act of 1970 has effect in relation to interest paid in any accounting period ending on or after 1st April 1981.
- 3 The repeals in section 36 of the ^{M3}Finance (No. 2) Act 1975 and in the ^{M4}Finance Act 1976 have effect for the year 1982–83 and subsequent years of assessment.

Marginal Citations

M3 1975 c. 45.
M4 1976 c. 40.

- 4 The repeals in Schedule 6 of the ^{M5}Finance Act 1978 and Schedule 13 of the Finance Act 1980 have effect as provided in section 74(6) of this Act.

Marginal Citations

M5 1978 c. 48.

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