



Finance Act 1984

1984 CHAPTER 43

CHAPTER I

GENERAL

17— F1
25.

Textual Amendments

F1 Ss. 17–25 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#)

26 F2

Textual Amendments

F2 S. 26 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#)

27— F3
43.

Textual Amendments

F3 Ss. 27–43 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, [Sch. 31](#)

^{F4}44

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, CHAPTER I. (See end of Document for details)

Textual Amendments

F4 S. 44 repealed (in relation to tax for the year 1992-1993 and subsequent years as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with ss. 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

45— **F5**
49.

Textual Amendments

F5 Ss. 45–49 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, **Sch. 31**

F6**50**

Textual Amendments

F6 S. 50 repealed (in relation to tax for the year 1992-1993 and subsequent years as mentioned in s. 289 of the 1992 Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

51— **F7**
55.

Textual Amendments

F7 Ss. 51–55 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, **Sch. 31**

56 (1) **F8**
F9(3)
F9(4)

Textual Amendments

F8 S. 56(1)(2) repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, **Sch. 31**
F9 S. 56(3)(4) repealed (in relation to tax for the year 1992-1993 and subsequent years subject as mentioned in s. 289 of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch.12** (with ss. 60, 101(1), 201(3), Sch. 11 paras. 20, 22, 26, 27).

57 Proceedings in magistrates’ courts and county courts.

(1) In section 65 of the Taxes Management Act 1970 (recovery of assessed tax in magistrates’ courts)—

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, CHAPTER I. (See end of Document for details)

- (a) in subsection (1) for “£50” in each place where it occurs there shall be substituted “ £250 ”;
- (b) in subsection (4) for the words from “in the manner” to the end there shall be substituted the words “ in proceedings under Article 62 of the Magistrates’ Courts (Northern Ireland) Order 1981 ”; and
- (c) at the end of that section there shall be added the following subsection—

“(5) The Treasury may by Order made by statutory instrument increase the sums specified in subsection (1) above; and any such statutory instrument shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.”

^{F10}(2)

Textual Amendments

F10 S. 57(2) omitted (21.7.2008) by virtue of Finance Act 2008 (c. 9), s. 137(3) (with s. 137(7))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1984, CHAPTER I.