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

SCHEDULES

SCHEDULE 23

REPEALS

PART V

INCOME TAX AND CORPORATION TAX: GENERAL

Chapter	Short title	Extent of repeal
1970 c.10.	The Income and Corporation Taxes Act 1970.	Section 310(1), (2) and (4). In section 343(1), in paragraph (a), the words from "which takes" to "this section" and the proviso.
1972 c.41.	The Finance Act 1972.	Section 96. In Schedule 18, paragraph 2(1).
1979 c.30.	The Finance Act 1974.	Section 10(3). In paragraph 14(1)(a) of Schedule 1, the words "employee-controlled company", in both places.
1975 c.22.	The Oil Taxation Act 1975.	Section 17(3).
1980 c.48.	The Finance Act 1980.	Section 58. In Schedule 10, in paragraph 13, the words "(not exceeding £50 monthly)".
1982 c.39.	The Finance Act 1982.	Section 35(3). Section 40(4) and (5). In Section 72(7), the words "on or before 31st March 1987".
1982 c. 50.	The Insurance Companies Act 1982.	In Schedule 5, paragraph 24.
1983 c.28.	The Finance Act 1983.	Section 20(4).

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- 1 The repeals in section 310 of the Income and Corporation Taxes Act 1970 and Schedule 18 to the Finance Act 1972 do not have effect with respect to any financial year ending before 1st April 1986.
- 2 The repeals in section 343 of the Income and Corporation Taxes Act 1970 and section 58 of the Finance Act 1980 have effect from 6th April 1985.
- 3 The repeals in section 96 of the Finance Act 1972 and section 10(3) of the Finance Act 1974 do not have effect with respect to any financial year ending before 1st April 1985.
- 4 The repeals in Schedule 1 to the Finance Act 1974 shall have effect in relation to payments of interest made after the passing of this Act.
- 5 The repeal of section 17(3) of the Oil Taxation Act 1975 has effect with respect to any advance corporation tax which is, within the meaning of section 77 of this Act, advance corporation tax paid by the company in respect of distributions in an accounting period of the company ending on or after 1st April 1984.
- 6 The repeal in paragraph 13 of Schedule 10 to the Finance Act 1980 has effect from the day appointed under section 39(9) of this Act.
- 7 The repeal in section 40 of the Finance Act 1982 has effect in relation to any right to acquire shares which is obtained after 5th April 1984.
- 8 The repeal in section 20(4) of the Finance Act 1983 has effect in relation to payments made on or after 6th April 1984.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1984, PART V.