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

SCHEDULES

SCHEDULE 23

REPEALS

PART VI

INCOME TAX: THE ADDITIONAL RATE

Chapter	Short title	Extent of repeal
1970 c.10.	The Income and Corporation Taxes Act 1970.	In section 30(3), the words “or additional”. In section 36(1), the words “or additional”. In section 38(2) the words from “and in determining” to “investment income”. In sections 403(1), 424(c), 430(1), 457(1) and 458(1) the words “or additional”.
1971 c.68.	The Finance Act 1971.	Section 32(3) and (4). Section 34(4). In Schedule 7, in paragraph 2(2), the words “or additional”.
1972 c.41.	The Finance Act 1972.	In section 87(6), the words “or additional”. In Schedule 16, in paragraph 5(6A), the words “or additional”.
1973 c.51.	The Finance Act 1973.	In section 44, the words “or additional”. In section 59(2), the words from “the additional rate” to “them and”.
1974 c.30.	The Finance Act 1974.	Section 15. In section 16(1), the words following “subsection (2) below”.

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		In section 43(1), the words from "In this subsection" onwards.
		In Schedule 7, paragraph 1 and, in paragraph 9(5), the words from "and" onwards.
1975 c.7.	The Finance Act 1975.	In Schedule 2, in paragraph 19(1A) the words "or additional".
1980 c.48.	The Finance Act 1980.	In section 24(3), the words from "or over which" to "additional rate", the word "respectively", where it first occurs, and the words "and the investment income threshold".

The repeal in subsection (6) of section 87 of the Finance Act 1972 does not have effect for the purpose of determining whether a person has paid tax in respect of excess liability, within the meaning of that subsection, for the year 1983-84 or any earlier year of assessment or the amount so paid.

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