



Finance Act 1984

1984 CHAPTER 43

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX ETC.

CHAPTER I

GENERAL

32 Apportionment of income etc. of close companies

- (1) In paragraph 5(4) of Schedule 16 to the Finance Act 1972 (minimum amount on which an individual is to be assessed to income tax by virtue of apportionment), in paragraph (a), for the words " £200 " there shall be substituted the words " £1,000 ".
- (2) This section has effect in relation to accounting periods ending on or after 6th April 1984.