



# Finance Act 1972

## CHAPTER 41

### FINANCE ACT 1972

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1972. (See end of Document for details)*

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*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1972. (See end of Document for details)

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*Finance Act 1965*

1, 2 .....

*Provisional Collection of Taxes Act 1968 (c. 2)*

3 In section 5 of the Provisional Collection of Taxes Act...

*Taxes Management Act 1970*

4 .....

5 In section 11 of the Management Act, after subsection (5)...

6 .....

7 In section 31(3)(b) of the Management Act the figure “297”...

8, 9 ...

10 For section 87 of the Management Act there shall be...

11 In section 88(2) of the Management Act, for the words...

12 In section 98 of the Management Act the following shall...

13 For section 109 of the Management Act there shall be...

14 In Schedule 3 to the Management Act, in column 1...

15—33 .....

SCHEDULE 25 —

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SCHEDULE 26 —

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Schedule 28 — Enactments Repealed

Parts I and

II. ....

Part III — SPIRITS AND MECHANICAL LIGHTERS

These repeals take effect on 8th August 1972.

PART IV — OCCUPATIONAL PENSION SCHEMES

These repeals take effect on 6th April 1973.

PART V — INTEREST RELIEF

These repeals have effect in relation to interest paid and...

PART VI — TAXATION OF COMPANIES AND COMPANY DISTRIBUTIONS

NOTES: 1. Subject to the following paragraphs, these repeals take...

Part VII — ESTATE DUTY

The repeal of these enactments has effect in relation to...

Parts VIII and

IX. ....

PART X — UNIT TRUSTS, INVESTMENT TRUSTS AND FUNDS IN COURT

These repeals do not effect disposals before 6th April 1972....

Part XI — STAMP DUTY REPEALS

These repeals take effect on 25th June 1972 except that...

PART XII — MISCELLANEOUS REPEALS

NOTES: 1. the repeal of section 1(4) of the Finance...

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1972.