



Finance Act 1975

1975 CHAPTER 7

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance. [13th March 1975]

Editorial Information

- X1** The text of ss 5–18, 52(1)(2), 54, 57, 59(1)(2)(3)(b)(4)(5), Schs. 1–30, 6, para 12, Sch. 12 paras 1, 2, 16, 19, Sch. 13 was taken from SIF Group 63:1 (Income, Corporation and Capital Gains Taxes: Income and Corporation Taxes), ss. 19, 49(2), 59(1)(4), Sch 4 para 38 Sch 8 Pt II from SIF Group 65 (Inheritance Tax) and ss. 55, 56, 59(1)(4)(5), Sch 13 from SIF Group 99:3 (Public Finance and Economic Controls: National Debt); provisions omitted from SIF have been dealt with as referred to in other commentary
- X2** General amendments to Tax Acts, Income Tax Acts, and/or Corporation Tax Acts made by legislation after 1.2.1991 are noted against [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#) but not against each Act

Modifications etc. (not altering text)

- C1** **EDITORIAL NOTE** 1984 (C) = Capital Transfer Tax Act 1984/[Inheritance Tax Act 1984 \(c.51, SIF 65\)](#)

Commencement Information

- I1** Act partly in force at Royal Assent, partly retrospective, see individual sections; all provisions so far as unrepealed wholly in force at 1.2.1991

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1975, Introductory Text.