



# Finance Act 1985

## 1985 CHAPTER 54

### PART V

#### MISCELLANEOUS AND SUPPLEMENTARY

**97 Extension of Provisional Collection of Taxes Act 1968 to reduced and composite rates**

In section 1 of the Provisional Collection of Taxes Act 1968, after subsection (1) there shall be inserted the following subsection—

- “(1A) The reference in subsection (1) above to income tax includes a reference to any amount payable as representing income tax—
- (a) under section 343 of the Income and Corporation Taxes Act 1970 (dividends and interest payable by building societies); or
  - (b) under section 27 of the Finance Act 1984 (interest paid on deposits with banks etc.).”