

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1974,  
Cross Heading: Recovery of tax from persons not primarily liable. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 10

#### MATTERS ARISING OUT OF CHAPTERS I AND II OF PART III OF THIS ACT

##### Textual Amendments

- F1** *Sch. 10 repealed by Finance Act 1985 (c. 54, SIF 63:1), s. 98(6) and Sch. 27 Part X in relation to disposals of interests in land taking place on or after 19 March Finance Act 1985 (c. 54, SIF 63:1), but without affecting the construction of 1979 (C) Sch. 5 para. 9(5).*

##### *Recovery of tax from persons not primarily liable*

- 1 *The following provisions (which provide for the recovery of tax in respect of chargeable gains from persons other than those primarily liable) that is to say—*
- (a) *[ sections 52(4) and 59 of the Capital Gains Tax Act 1979 <sup>F2</sup>]; and*
  - (b) *sections 266, 277, 278(5) and (6) and 279(4) and (5) of the Taxes Act,*
- shall apply in relation to development gains and income tax or corporation tax in respect of development gains as they apply in relation to chargeable gains and capital gains tax or corporation tax in respect of chargeable gains.]*

##### Textual Amendments

- F2** *Capital Gains Tax Act 1979 (c. 14, SIF 63:1), s. 157(2) and Sch. 7 para. 9 for 1979-80 et seq.*

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Recovery of tax from persons not primarily liable.