



# Finance Act 1978

## 1978 CHAPTER 42

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. [31st July 1978]

### Editorial Information

- X1** The text of ss. 6, 80(1)(3)(4), Sch. 1 was taken from SIF Group 40:1 (Customs and Excise: Customs and Excise Duties); ss. 13–61, 77, 80, Schs. 2–9, 13 from SIF group 63: 1 (Income, Corporation and Capital Gains Taxes: Income and Corporation Taxes); 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

### Commencement Information

- I1** Act partly in force at Royal Assent, partly retrospective; 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 1978, Introductory Text.