
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1980, Part V. (See end of Document for details)*

SCHEDULES

SCHEDULE 20

REPEALS

Modifications etc. (not altering text)

- C1** The text of Sch. 20 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

PART V

ABOLITION OF LOWER RATE

Chapter	Short title	Extent of repeal
1970 c. 10.	The Income and Corporation Taxes Act 1970.	<p>In section 30(3), the words “not charged at a lower rate”.</p> <p>In section 34(1)(iii), the words from “as income” to “rate and”.</p> <p>In section 36(1), the words “not chargeable at a lower rate”.</p> <p>In section 287(1)(c) the words from “be treated as” to “rate and” and “shall” in the second place where it occurs.</p> <p>In section 343(3), in paragraph (c) the words from “be treated as” to “rate and” and “those amounts shall” and in paragraph (i) of the proviso the words “or any lower rate”.</p> <p>In section 399(4)(c), the words from “as income” to “rate and”.</p> <p>In section 400(3), the words “or any lower rate”.</p>

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		In section 403(1), the words “not charged at a lower rate”.
		In section 422(2), the words “or any lower rate” and “not chargeable at a lower rate”.
		In section 424(c), the words “not chargeable at a lower rate”.
		In section 430(1), the words “not chargeable at a lower rate”.
		In section 457(1), the words “not charged at a lower rate”.
		In section 458(1), the words “not charged at a lower rate”.
1971 c. 68.	The Finance Act 1971.	In section 32, in subsection (1)(a) the words “paragraph (aa) or”, subsections (1)(aa), (1A), (1B) and (1C) and in subsection (1D) the words “lower or”, “(aa) or” and “respectively”.
		In Schedule 7, in paragraph 2(2) the words “not charged at a lower rate”.
1972 c. 41.	The Finance Act 1972.	In section 87, in subsection (5)(c) the words from “as income” to “rate and” and in subsection (6) the words “not charged at a lower rate”.
		In Schedule 16, in paragraph 5(2)(d) the words from “as income” to “rate and” and in paragraph 5(6A) the words “not chargeable at a lower rate”.
1973 c. 51.	The Finance Act 1973.	In section 44, the words “not chargeable at a lower rate”.
1975 c. 7.	The Finance Act 1975.	In Schedule 2, in paragraph 19(1A) the words “not chargeable at a lower rate”.
1975 c. 45.	The Finance (No. 2) Act 1975.	In section 34(4)(c), the words from “as income” to “rate and”.

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1978 c. 42.

The Finance Act 1978.

In section 14, in subsection (1) the words from “and after” onwards and in subsection (2) the inserted subsections (1A), (1B) and (1C).

In Schedule 2, paragraphs 2, 5(b), 6, 7, 9, 15(a), 16(a) and 19.

These repeals do not affect the year 1978–79 or 1979–80.

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