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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Cross Heading: Payment of tax. (See end of Document for details)*

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## SCHEDULES

### <sup>X1</sup>SCHEDULE 17

#### SPECIAL TAX ON BANKING DEPOSITS

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##### **Editorial Information**

- X1** The text of Sch. 17 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 II**

##### MANAGEMENT AND COLLECTION

###### *Payment of tax*

- 11 (1) The tax chargeable in the case of any person shall be due and payable—
- (a) as to one half, on or before 1st October 1981;
  - (b) as to one quarter, on or before 1st December 1981; and
  - (c) as to the remainder, on or before 1st February 1982,
- and shall be so due and payable whether or not an assessment to the tax has been made by the date in question.
- (2) Certificates of tax deposit issued by the Treasury under section 12 of the <sup>M1</sup>National Loans Act 1968 on terms published on or before 14th May 1979 may be used for paying the tax; and for that purpose those terms shall have effect with the necessary modifications and as if the tax in or towards the payment of which a certificate is used were due as provided in sub-paragraph (1) above.

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##### **Marginal Citations**

- M1** 1968 c. 13.

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Payment of tax.