



# Finance (No. 2) Act 1983

## 1983 CHAPTER 49

### PART I

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

1—5 .....<sup>F1</sup>

#### Textual Amendments

**F1** Ss. 1–5 repealed by [Income and Corporation Taxes Act 1988 \(c.1, SIF 63:1\)](#), s. 844(4), **Sch. 31**

6 .....<sup>F2</sup>

#### Textual Amendments

**F2** S. 6 repealed by [Capital Allowances Act 1900 \(c.1, SIF 63:1\)](#), ss. 82, 164(3)(4)(5), **Sch. 2**

7<sup>F3</sup> .....

#### Textual Amendments

**F3** S. 7 repealed (6.3.1992 with effect as mentioned in s. 289(1)(2) of the repealing Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), ss. 289, 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 20, 22, 26(2), 27)

8—13. ....<sup>F4</sup>

*Changes to legislation: There are currently no known outstanding effects  
for the Finance (No. 2) Act 1983. (See end of Document for details)*

**Textual Amendments**  
**F4** Ss. 8—13 repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#) ss. 274, 277, schs. 7, 9.

**14** ..... **F5**

**Textual Amendments**  
**F5** S. 14 repealed by [Finance Act 1985 \(c.54, SIF 63:1\)](#), [Sch. 27 Pt. X](#) note 2

**PART III**

MISCELLANEOUS AND SUPPLEMENTARY

**15 Relief from stamp duty for local constituency associations of political parties on reorganisation of constituencies.**

(1) In a case falling within paragraph (a) or paragraph (b) of subsection (4) of section [<sup>F67</sup> above, section 57 of the Stamp Act <sup>M1</sup>1891 shall not apply in relation to a conveyance or transfer by which the disposal or, in the case of paragraph (b), either of the disposals referred to in that paragraph is effected.]

(2) ..... **F7**

**Textual Amendments**  
**F6** S. 15(1)(a)(b) and words substituted by [Finance Act 1985 \(c.54, SIF 114\)](#), [s. 82\(4\)\(6\)\(8\)](#)  
**F7** S. 15(2) repealed by [Finance Act 1985 \(c.54, SIF 114\)](#), s. 98(6), [Sch. 27 Pt. IX\(1\)](#)  
**Marginal Citations**  
**M1** 1891 c.39(114).

**16** ..... **F8**

**Textual Amendments**  
**F8** S. 16 repealed by [Capital Transfer Tax Act 1984 \(c. 51\)](#) ss. 274, 277, schs. 7, 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1983.