



Finance (No. 2) Act 1983

CHAPTER 49

FINANCE (NO. 2) ACT 1983

PART I

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

- 1 Basic rate limit, higher rate bands and investment income threshold
- 2 Corporation tax: small companies
- 3 Relief for interest
- 4 Loans obtained by reason of employment
- 5 Relief for investment in corporate trades
- 6 Allowances for dwelling-houses let on assured tenancies
- 7 Relief for local constituency associations of political parties on reorganisation of constituencies

PART II

CAPITAL TRANSFER TAX

- 8 Reduction of tax
- 9 Gifts to charities
- 10 Relief for business and agricultural property
- 11 Payment of tax by instalments
- 12 Domicile
- 13 Burden of tax

PART III

MISCELLANEOUS AND SUPPLEMENTARY

- 14 Development land tax: certain operations relating to telecommunications not to be development

Status: This is the original version (as it was originally enacted).

- 15 Relief from stamp duty for local constituency associations of political parties on reorganisation of constituencies
- 16 Short title, construction and repeals

SCHEDULES

SCHEDULE 1 — Amendments of Part I of Schedule 5 to the Finance Act 1983

- 1 Schedule 5 to the Finance Act 1983 shall be amended...
- 2 In. paragraph 4(1) for the words "throughout the year of...
- 3 In paragraph 5— (a) in sub-paragraph (2)(b)(ii) after the words...
- 4 (1) Paragraph 7 shall be amended as follows.
- 5 In paragraph 8(3) for the words from " connected "...
- 6 In paragraph 9— (a) in sub-paragraph (1)(a)(i) after the words...
- 7 In paragraph 10, after sub-paragraph (5) there shall be inserted...
- 8 In paragraph 14(2)(a) after " 6 " there shall be...
- 9 Paragraph 17(1)(c), and in paragraph 18(1) the words "within the...

SCHEDULE 2 — Repeals

- PART I — INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX
PART II — CAPITAL TRANSFER TAX