



Finance (No. 2) Act 1983

1983 CHAPTER 49

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. [26 July 1983]

^{X1X2}Most Gracious Sovereign, We, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Editorial Information

- X1** The text of ss. 1-5, 6(1)(2)(5)(6), 14, 16(1)(2)(4), Schs. 1, 2 Pt I was taken from SIF group 63:1 (Income, Corporation and Capital Gains Taxes); ss. 6(3)(4), 7, 14, 16(1)(2) was taken from SIF group 63:2 (Income, Corporation and Capital Gains Taxes); ss. 16(1)(4), Sch. 2 Pt II was taken from SIF group 65 (Inheritance Tax); and ss. 7, 15, 16(1) was taken from SIF group 114 (Stamp Duty)
- 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

Modifications etc. (not altering text)

- C1** General amendments etc. to Tax Acts (or Income Tax Acts or Corporation Tax Acts as the case may be) made by [Taxes Management Act 1970 \(c.9, SIF 63:1\)](#), s. 41A(7) (as added by [Finance Act 1990 \(c.29, SIF 63:1\)](#), s. 95(1)(2)), [British Telecommunications Act 1981 \(c.38, SIF 96\)](#), s. 82(2)(7); [Telecommunications Act 1984 \(c.12, SIF 96\)](#), s. 72(3); [Finance Act 1984 \(c.43, SIF 63:1\)](#), ss. 82(6), 85(2), 89(1)(7), 96(1)(7), 98(7), Sch. 9 para. 3(2)(9), Sch. 16 paras. 6, 12 and [Finance Act 1985 \(c.54, SIF 63:1\)](#), ss. 72(1), 74(5), [Sch. 23 para. 15\(4\)](#), S.I. 1987/530, regs. 11(2), 13(1), 14, [Income and Corporation Taxes Act 1988 \(c.1, SIF 63:1\)](#), ss. 4, 6, 7, 9, 32, 34, 78, 134, 135, 141, 142, 185, 191, 193, 194, 195, 200, 203, 209, 212, 213, 219, 247, 253, 272, 287, 314, 315, 317, 318, 325, 326, 327,

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

345, 350, 351, 368, 375, 381, 397, 414, 432, 440, 442, 446, 458, 460, 461, 463, 463(2)(3) (as added by Finance Act 1990 (c.29, SIF 63:1), s. 50(2)), 468, 474, 475, 486, 490, 491, 503, 511, 518, 524, 532, 544, 550, 556, 558, 569, 572, 582, 595, 601, 613, 617, 619, 621, 639, 656, 660, 663, 676, 689, 691, 694, 700, 701, 714, 716, 739, 743, 754, 763, 776, 780, 781, 782, 787, 789, 811, 828, 829, 832, 833, 834, 835, 837, 838, 839, 840, 841, 842, Sch. 2 para. 5, Sch. 4 para. 5, Sch. 13 para. 10, Sch. 16 para. 10, Sch. 21 para. 6, Sch. 26 para. 1, Sch. 27 para. 20, Finance Act 1988 (c.39, SIF 63:1), ss. 66, 127(1) (6), Sch. 12 para. 6, Capital Allowances Act 1990 (c.1, SIF 63:1), ss. 28(1), 68(8), 74, 82, 83(5), 148(5), 163(4), 164(2), S.I. 1990/627 and Finance Act 1990 (c.29, SIF 63:1), s. 25(10)

Commencement Information

- II** Act partly in force at Royal Assent, partly retrospective; all sections so far as unrepealed wholly in force at 1.2.1991.

Changes to legislation:

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