



# Finance Act 1977

## CHAPTER 36

### FINANCE ACT 1977

#### PART I

##### CUSTOMS AND EXCISE

1	(1) .....
2	(1) .....
3	Replacement by tobacco products duty of other tobacco duties.
4	.....
5	Vehicles excise duty : Great Britain.
6	Vehicles excise duty : Northern Ireland.
7	Units and methods of measurement in customs and excise Acts.
8, 9	.....
10	Duties or levies on goods passing into free circulation etc.
11	Recovery of duty etc. due in other member States. O.J. No. L73/18.
12	.....
13	.....

#### PART II

14	.....
15	.....
16	.....

#### PART III

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

17-39	.....
40	.....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)*

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- 41 Capital gains; company reconstructions and amalgamations involving transfer of business assets.
- 42 Capital gains: transfers of assets to non-resident companies.
- 43 .....
- 44 .....
- 45–48 .....

**PART IV**

**CAPITAL TRANSFER TAX**

- 49 .....
- 50 .....
- 51 (1) Paragraph 19 of Schedule 5 to the Finance Act...
- 52,53 .....

**PART V**

**MISCELLANEOUS AND SUPPLEMENTARY**

- 54 Petroleum revenue tax.
- 55 .....
- 56 Annuities under Tithe Acts 1936 and 1951.
- 57 .....
- 58 .....
- 59 Citation, interpretation, construction and repeals.

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**SCHEDULES**

SCHEDULES 1,2 — ...

SCHEDULE 3 — Rates of Repayment under section 3

SCHEDULES 4, 5 — ...

SCHEDULE 6 — ...

SCHEDULES 7,8 — ...

SCHEDULE 9 — REPEALS

Part I — CUSTOMS AND EXCISE

- 1 The repeal in section 255A of the Customs and Excise...
- 2 The repeals in the Import Duties Act 1958 (except section...
- 3 The repeals in the Finance (No. 2) Act 1975 and...

Part II — TOBACCO

Part III — VALUE ADDED TAX

Part IV — CHILD BENEFIT ETC.

- 1 The repeal of section 32(2), (3)(a) and (d), (4), (5)...
- 2 The repeal of the other provisions mentioned above does not...

Part V — ANNUITIES UNDER TITHE ACTS 1936 AND 1951

.....

Part VI — MISCELLANEOUS

- 1 The repeal of section 185 of the Income and Corporation...
- 2 The repeal of section 13 of the Finance Act 1973...

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)

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- 3 The repeals in the Finance Act 1974 have effect for...
- 4 The repeal of section 30(1) of the Finance Act 1976...
- 5 The repeal of section 63(7) of the Finance Act 1976...

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1977.