



Finance Act 1978

CHAPTER 42

FINANCE ACT 1978

PART I

CUSTOMS AND EXCISE

1	.....
2	.....
3—5	.....
6	Anti-dumping measures on ECSC products.
7	.....
8	Vehicles Excise Duty: Great Britain.
9	Vehicles Excise Duty: Northern Ireland.
10	.....

PART II

VALUE ADDED TAX

11	Registration.
12	.....

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I GENERAL

13—28	.....
29	Divers and diving supervisors.
30—36	.....

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1978. (See end of Document for details)

37—40	.....
41—43	.....

CHAPTER II

CAPITAL GAINS

44	.....
45	Chattel exemption.
46—52	.....

CHAPTER III

PROFIT SHARING SCHEMES

53—61
-------	-------

PART IV

CAPITAL TRANSFER TAX

62, 63	.....
64—74	.....
75	.....
76	.....

PART V

MISCELLANEOUS AND SUPPLEMENTARY

77	Disclosure of information to tax authorities in other member States.
78	.....
79	.....
80	Short title, interpretation, construction and repeals.

SCHEDULES

SCHEDULE 1 —

1	In section 1 (charge of anti-dumping duties) in subsection (5)...
2	In section 2 (relief where margin of dumping lower than...
3	In section 3 (ascertainment of export price from country of...
4	(1) In section (4) ascertainment of fair market price in...
5	(1) In section 5 (meaning of country of origin) in...
6	In section 6 (determination of export price and fair market...
7	In section 10 (additional provisions as to duties and reliefs)...
8	Section 11 (drawback on exportations) and section 12 (other reliefs)...
9	In section 13 (construction of references to production of goods)...
10	In section 14 (power to require information from importers) subsections...

SCHEDULES 2—5 — ...

SCHEDULE 6 — ...

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1978. (See end of Document for details)

SCHEDULES 7 AND 8 — ...

SCHEDULE 9 — ...

SCHEDULE 10 — ...

SCHEDULE 11 — EMPLOYEE TRUSTS

The Finance Act 1975

1
2
3

SCHEDULE 12 — ...

SCHEDULE 13 — REPEALS
PART I — CUSTOMS AND EXCISE
PART II — VALUE ADDED TAX
PART III — INCOME TAX
PART IV — CAPITAL GAINS
PART V — CAPITAL TRANSFER TAX

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1978.