



# Finance Act 1980

## 1980 CHAPTER 48

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. [1st August 1980]

### Editorial Information

- X1** The text of ss. 1–3, 9, 10, 17(1)(3), 122(1), Schs. 1, 2 was taken from S.I.F. Group 40:1 (Customs and Excise: Customs and Excise Duties); ss. 4, 5, 122(1), Schs. 3, 4 from Group 107:2 (Road Traffic: Vehicle Excise Duty); ss. 6–8, 122(1), Schs. 5, 6 from Group 12:2 (Betting, Gaming and Lotteries: Betting and Gaming Duties); ss. 17, 18–76, 104–109, 117–119, 121, 122(1)(2)(3)(a)(4), Schs. 7–13, 17, 18, 20 from Group 63:1 (Income, Corporation and Capital Gains Taxes: Income and Corporation Taxes); ss. 61, 62, 77–84, 122(1)(2)(3)(a) from Group 63:2 (Income, Corporation and Capital Gains Taxes: Capital Gains Tax); ss. 95–103, 122(1) from Group 114 (Stamp Duty); ss. 120, 122(1), Sch. 19 from Group 110 (Savings Banks); provisions omitted from S.I.F. have been dealt with as referred to in other commentary.
- 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** EDITORIAL NOTE 1980 (P) = [Petroleum Revenue Tax Act 1980 \(c.1, SIF 63:1\)](#)

### Commencement Information

- I1** Act partly in force at Royal Assent, partly retrospective; all provisions so far as unrepealed wholly in force at 1.2.1991. Some provisions came into force at specific times of day, see individual sections.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1980, Introductory Text.