



Finance Act 1981

1981 CHAPTER 35

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. [27th July 1981]

Editorial Information

- X1** 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

Commencement Information

- II** 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.

Changes to legislation:

Finance Act 1981, Introductory Text is up to date with all changes known to be in force on or before 14 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.