



Finance Act 1982

1982 CHAPTER 39

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. [30th July, 1982]

^{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** 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
- X2** The text of ss. 1–4, 9–12, Schs. 1, 2, 22 Pts. I, II was taken from S.I.F. Group 40:1 (Customs and Excise: Customs and Excise Duties), ss. 5–7, Schs. 3–5 from S.I.F. Group 107:2 (Road Traffic: Vehicle Excise Duty), s. 8, Schs. 6, 22 Pt. III from S.I.F. Group 12:2 (Betting, Gaming and Lotteries: Betting and Gaming Duties), ss. 20–79, 132–142, 146, 149–151, 156, 157(5)(7), Schs. 7–12, 18–21, 22 Pts. IV, V, IX–XI from S.I.F. Group 63:1 (Income, Corporation and Capital Gains Taxes: Income and Corporation Taxes), ss. 80–89, 148, Schs. 13, 22 Pt. VI from S.I.F. Group 63:2 (Income, Corporation and Capital Gains Taxes: Capital Gains Tax), ss. 128–131, Sch. 22 Pt. VIII from S.I.F. Group 114 (Stamp Duty), ss. 145, 152–154 from S.I.F. Group 99:3 (Public Finance and Economic Controls: National Debt), Sch. 22 Pt. VII from S.I.F. Group 65 (Inheritance Tax), s. 144 from S.I.F. Group 96 (Posts and Telecommunications), s. 157(2)(3) appeared in both S.I.F. sub-groups 63:1 and 63:2, s. 157(6) appeared in S.I.F. Groups 40:1, 12:2, 63:1 and 2, 114, 65 and s. 157(1) appeared in all S.I.F. Groups previously listed; provisions omitted from S.I.F. have been dealt with as referred to in other commentary

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Introductory Text. (See end of Document for details)

Commencement Information

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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1982, Introductory Text.