



# Finance Act 1969

## 1969 CHAPTER 32

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. [25th July 1969]

### Editorial Information

- X1** The text of ss. 1(5), 58, 60, 61(1)(2)(4)–(6), Sch. 20 para.11 and Sch. 21 was taken from S.I.F. group 63:1 (Income, Corporation and Capital Gains Taxes: Income and Corporation Taxes) ss. 1(4)(5), 61(3) (a), Sch.7 was taken from S.I.F.Group 40:1 (Customs and Excise: Customs and Excise Duties) and ss. 3(9), 59, Sch.9 paras. 22-24 was taken from S.I.F. Group 12:1 (Betting, Gaming and Lotteries: General) ; Provisions omitted from S.I.F. have been dealt with as referred to in other commentary.

### Extent Information

- E1** For the extent of this Act, in so far as it relates in Northern Ireland, see [s. 61\(5\)](#)

### Modifications etc. (not altering text)

- C1** Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\)](#), [s. 3](#)
- C2** General amendments etc. to Tax Acts (or Income Tax Acts or Corporation Taxes Acts as the case may be) made by [Taxes Management Act 1970 \(c. 9, SIF 63:1\)](#), [s. 41A\(7\)](#) (as added by [Finance Act 1990 \(c. 29, SIF 63:1\)](#), [s. 95\(1\)\(2\)](#), [British Telecommunications Act 1981 \(c. 38, SIF 96\)](#), [s. 82\(2\)\(7\)](#); [Telecommunications Act 1984 \(c. 12, SIF 96\)](#), [s. 72\(3\)](#); [Finance Act 1984 \(c. 43, SIF 63:1\)](#), ss. 82(6), 85(2), 89(1)(7), 96(1)(7), 98(7), Sch. 9 para. 3(2)(9), Sch. 16 paras. 6, 12 and [Finance Act 1985 \(c. 54, SIF 63:1\)](#), ss. 72(1), 74(5), [Sch. 23 para. 15\(4\)](#), S.I. 1987/530, regs. 11(2), 13(1), 14, [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), ss. 4, 6, 7, 9, 32, 34, 78, 134, 135, 141, 142, 185, 191, 193, 194, 195, 200, 203, 209, 212, 213, 219, 247, 253, 272, 287, 314, 315, 317, 318, 325, 326, 327, 345, 350, 351, 368, 375, 381, 397, 414, 432, 440, 442, 446, 458, 460, 461, 463, 463(2)(3) (as added by [Finance Act 1990 \(c. 29, SIF 63:1\)](#), [s. 50\(2\)](#)), 468, 474, 475, 486, 490, 491, 503, 511, 518, 524, 532, 544, 550, 556, 558, 569, 572, 582, 595, 601, 613, 617, 619, 621, 639, 656, 660, 663, 676, 689, 691, 694, 700, 701, 714, 716, 739, 743, 754, 763, 776, 780, 781, 782, 787, 789, 811, 828, 829, 832, 833, 834, 835, 837, 838, 839, 840, 841, 842, Sch. 2 para. 5, Sch. 4 para. 5, Sch. 13 para. 10, Sch. 16 para. 10, Sch. 21 para. 6, Sch. 26 para. 1, Sch. 27 para. 20, [Finance Act 1988 \(c. 39, SIF 63:1\)](#), ss. 66, 127(1) (6), [Sch. 12 para. 6](#), [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), ss. 28(1), 68(8), 74, 82, 83(5), 148(5), 163(4), 164(2), S.I. 1990/627 and [Finance Act 1990 \(c. 29, SIF 63:1\)](#), [s. 25\(10\)](#)

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## PART I

### 1 Termination of surcharge under Finance Act 1961 s. 9 and related increases in duties.

(1) . . . <sup>F1</sup>

(2) . . . <sup>F2</sup>

(3) . . . <sup>F3</sup>

(4) Subject to any new order of the Treasury under section 2 of the <sup>M1</sup>Purchase Tax Act 1963, Part I of Schedule 1 to that Act (chargeable and exempt goods and rates of tax) as amended by section 5 of the <sup>M2</sup>Finance Act 1968 shall have effect—

- (a) as from 16th April 1969, with the substitution for any reference to 12½ per cent., 20 per cent., 33⅓ per cent. or 50 per cent. of a reference respectively to 13¾ per cent., 22 per cent., 36⅔ per cent. or 55 per cent. ; and
- (b) as from 27th May 1969, with the further amendments specified in Schedule 6 to this Act (being amendments adding further goods to those chargeable with purchase tax or amending the provisions as to exemptions).

[<sup>F4</sup>(5) The provisions of Schedule 7 to this Act shall have effect for the purpose of—

- (a) defining whisky for all purposes of customs and excise;
- (b) . . . <sup>F5</sup>
- (c) . . . <sup>F6</sup>
- (d) . . . <sup>F7</sup>]

#### Textual Amendments

**F1** S. 1(1) repealed by Finance Act 1970 (c. 24), **Sch. 8 Pt. II** and Finance Act 1973 (c. 51), **Sch. 22 Pt. I**

**F2** S. 1(2) repealed by Finance Act 1972 (c. 41), **Sch. 28 Pt. III** and Finance Act 1973 (c. 51), **Sch. 22 Pt. I**

**F3** S. 1(3) repealed by Hydrocarbon Oil (Customs and Excise) Act 1971 (c. 12), **Sch. 7**

**F4** S. 1(5) repealed (*prosp.*) by Finance Act 1983 (c. 28, SIF 40:1), s. 9(3), **Sch. 10 Pt. I**

**F5** S. 1(5)(b) repealed by Alcoholic Liquor Duties Act 1979 (c. 4), **Sch. 4 Pt. I**

**F6** S. 1(5)(c) repealed by Finance Act 1973 (c. 51), **Sch. 22 Pt. I**

**F7** S. 1(5)(d) repealed by Hydrocarbon Oil (Customs and Excise) Act 1971 (c. 12), **Sch. 7**

#### Modifications etc. (not altering text)

**C3** The text of ss. 1(4), 43–49, Sch. 9 paras. 22–24 and Sch. 20 para. 11 and Sch. 21 is in the form in which it was originally enacted: it was not reproduced in the Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

#### Marginal Citations

**M1** 1963 c. 9

**M2** 1968 c. 44

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**Textual Amendments**

**F8** S. 2 repealed except as respects any period before 27.4.1970, by Finance Act 1970 (c. 24), Sch. 8 Pt. II

**3 Bingo duty.**

(1) . . . <sup>F9</sup>

(8) . . . <sup>F10</sup>

(9) The provisions of Part II of Schedule 9 to this Act (being provisions as to administration and enforcement) shall have effect with respect to bingo duty.

(10) . . . <sup>F11</sup>

**Textual Amendments**

**F9** S. 3(1)–(7) repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

**F10** S. 3(8) repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. II

**F11** S. 3(10)–(12) repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

**Modifications etc. (not altering text)**

**C4** The text of s. 3(9) is in the form in which it was originally enacted: it was not reproduced in the Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

**4** . . . . . <sup>F12</sup>

**Textual Amendments**

**F12** S. 4 repealed, except as regards any gaming before 1.10.1970, by Finance Act 1970 (c. 24), Sch. 8 Pt. I

**5** . . . . . <sup>F13</sup>

**Textual Amendments**

**F13** S. 5 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. II

**6** . . . . . <sup>F14</sup>

**Textual Amendments**

**F14** S. 6 repealed by Vehicles (Excise) Act 1971 (c. 10), s.39(5), Sch. 8 Pt. I

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## PART II

### INCOME TAX AND CORPORATION TAX

7—10. ....<sup>F15</sup>

#### Textual Amendments

**F15** Ss. 7–11(4), 11(6), 12–15 repealed by Income and Corporation Taxes Act 1970 (c. 10), ss. 537(1), 538(1), 539(1), Sch. 14 para. 1, **Sch. 16**

**11 Child relief, accumulation settlements and family allowances.**

(1) ...<sup>F16</sup>

<sup>F17</sup>(5) .....

(6) ...<sup>F16</sup>

#### Textual Amendments

**F16** Ss. 7–11(4), 11(6), 12–15 repealed by Income and Corporation Taxes Act 1970 (c. 10), ss. 537(1), 538(1), 539(1), Sch. 14 para. 1, **Sch. 16**

**F17** S. 11(5) repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

12— .....<sup>F18</sup>

15.

#### Textual Amendments

**F18** Ss. 7–11(4), 11(6), 12–15 repealed by Income and Corporation Taxes Act 1970 (c. 10), ss. 537(1), 538(1), 539(1), Sch. 14 para. 1, **Sch. 16**

16 .....<sup>F19</sup>

#### Textual Amendments

**F19** S. 16 repealed by Statute Law (Repeals) Act 1975 (c. 10), s. 1(1), **Sch. Pt. VI**

17— .....<sup>F20</sup>

34.

#### Textual Amendments

**F20** Ss. 16(3)–(4), 17–34 repealed by Income and Corporation Taxes Act 1970 (c. 10), s. 539(1), **Sch. 16**

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## PARTS III—V

35— ..... F21  
40.

### Textual Amendments

**F21** Ss. 35–40 repealed with savings by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#); 2016 c. 24, s. 97(3)

41, 42. .... F22

### Textual Amendments

**F22** Ss. 41, 42 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, [Sch. 6 para. 10\(2\)\(b\)](#), Sch. 8

### *Betterment Levy*

**43 Exemption where top value is £1,500 or less. No commentary item could be found for this reference c842970**

After section 59 of the **No commentary item could be found for this reference c842971** Land Commission Act 1967 insert—

- (1) Subject to the provisions of this section, no levy shall be chargeable in respect of a chargeable act or event which occurs after 5th April 1969 if—
- (a) the top value does not exceed £1,500, and
  - (b) relief under this section is not excluded by subsection (2) below.

In the following provisions of this section—

“the applicant for relief” means the person who under section 36 of this Act is liable for levy in respect of the chargeable act or event apart from this section, and any person on whose behalf he is acting,

“the financial year” means the financial year in which that chargeable act or event took place, and “financial year” means a year ending on 31st March.

- (2) No relief shall be given under subsection (1) above if, in relation to any other chargeable act or event in the financial year, the applicant for relief, or his or her wife or husband, is—
- (a) the person, or one of the persons, liable for levy (apart from this section), or
  - (b) a person on whose behalf the person, or any of the persons, so liable for levy is acting,

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unless the top value mentioned in subsection (1)(a) above, when added to the total of the top values for any such other chargeable acts or events, does not exceed £1,500.

- (3) For the purposes of this section—
- (a) the personal representatives of a deceased person shall be regarded as one person distinct from the persons who may from time to time be the personal representatives,
  - (b) the trustees of a settlement shall be treated as one person distinct from the persons who may from time to time be trustees, and from the trustees of any other settlement,
  - (c) a person exercising the powers of a tenant for life under the **No commentary item could be found for this reference c842972** Settled Land Act 1925 shall be treated as a trustee of the settlement.
  - (4) No account shall be taken under subsection (2) above of any chargeable act or event unless some amount of levy is chargeable in respect of it, or would be so chargeable apart from the provisions of this section.
- (5) If, apart from the provisions of this section, levy in Case C in respect of the same chargeable act or event is chargeable on two or more different assessable interests, the chargeable act or event shall be treated for the purposes of this section as different chargeable acts or events related to those different assessable interests.
- (6) For the purpose of determining whether this section applies to a chargeable act or event in any financial year the Commission may under section 43 of this Act serve a notice as respects any other chargeable act or event which in the opinion of the Commission has or may have occurred in that financial year, and the information which may be required under that section shall include information about any person on whose behalf the person served with the notice has been acting in relation to that act or event, and any other information which assists or may assist in establishing whether subsection (2) above applies to the other chargeable act or event.
- (7) It is hereby declared that any information given to the Commission for the purpose of obtaining relief under this section is information which the person giving it is required to give under this Part of this Act, and section 81(5) of this Act shall apply accordingly.
- (8) In this section “top value” means, in relation to any chargeable act or event, the “market value”, or as the case may be the amount of the “consideration for the disposition” or “compensation” taken into account in arriving at net development value under section 29(3), 30(3), 31(2), 33(3)(a) or 34(3)(a) of this Act or the relevant regulations under section 35 of this Act:

Provided that any amount to be added under regulation 3(4)(c) of the **No commentary item could be found for this reference c842973** Case F General Regulations 1967 or the **No commentary item could be found for this reference c842974** Case F General (Scotland) Regulations 1967, or under any corresponding regulation made after the passing of this Act, shall be included in the top value in Case F.”

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No  
commentary  
item  
could  
be  
found  
for  
this  
reference  
c84297644

(1) After section 60 of the Land Commission Act 1967 insert—

- (1) This section has effect where a project of material development consisting exclusively of the building of a single dwelling-house is begun, and—
  - (a) the developing owner acquired his assessable interest in the land comprised in the project as a gift, or as a legacy, and intends to occupy the dwelling-house as his only or main residence, or
  - (b) the developing owner intends to give his assessable interest in that land to some other person who intends to occupy the dwelling-house as his only or main residence, or
  - (c) where section 32(5)(b) or (c) of this Act applies to the developing owner (so that he is a prospective purchaser under an enforceable contract), the contract is to acquire for less than full consideration (so as to be partly by way of gift) and the developing owner intends to occupy the dwelling-house as his only or main residence,
 and the person so intending to occupy the dwelling-house is in fact the first occupier and continues in occupation for at least six months, or if earlier until his death.
- (2) No relief shall be given under subsection (1)(b) or (c) above unless the person intending to occupy the dwelling-house in fact acquires the assessable interest as a gift, or as a legacy, within twelve months, or such longer period as the Commission may allow, from the beginning of the project.
- (3) No relief shall be given under this section as respects a gift made before 1st July 1948, or as respects a legacy on a death before that date.
- (4) If the developing owner so elects, he shall be treated for the purposes of Case C levy in respect of the project as if he acquired the gift or legacy for capital consideration equal to its market value—
  - (a) where subsection (1)(a) above applies, at the time of the gift or death,
  - (b) where subsection (1)(b) or (c) above applies, at the beginning of the project,
 and for the purposes of Schedule 5 to this Act he shall be deemed to have acquired the gift or legacy at that time by way of a disposition to him which was the last relevant disposition.
- (5) In determining the market value of a gift or legacy at the time given by subsection (4) above, account shall be taken of the state of the land at that time, and of the incidents attaching to the assessable interest at that time, and of all other circumstances, including circumstances concerning planning permission, which would have been taken into account by a purchaser at that time.
- (6) If the time given by subsection (4) above falls between 30th June 1948 and 6th April 1967, Part V of Schedule 4 to this Act shall have effect in relation to the project as if paragraph 49 of that Schedule were omitted, and if that time does not fall between those dates, the acquisition which took place, or is deemed to have taken place, at that time, shall be treated for the purposes of Schedule 5 to this Act as a disposition within paragraph 3(b) of that Schedule, that is to say a duly notified disposition after 6th April 1967.

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- (7) References in this section to an assessable interest in the land comprised in the project include references to an assessable interest in any part of the land, and where the gift or legacy relates only to part of that land, or in part to land not comprised in the project, this section shall apply with any necessary apportionments and computations.
- (8) Where—
- (a) part only of the developing owner's assessable interest is derived from a gift or legacy (that is to say it is a gift or legacy of a lesser or less valuable interest or one relating to part only of the land in which the assessable interest subsists), or
  - (b) part only of the developing owner's assessable interest is included in a gift or legacy from the developing owner,
- paragraphs (a) and (b) of subsection (1) above, and the provisions of this Act applying for the purposes of those paragraphs, shall have effect as if the assessable interest were two separate interests one of which is the subject of the gift or legacy, and all such apportionments, computations and valuations shall be made as are necessary to give effect to this subsection.
- (9) For the purposes of this section—
- (a) property acquired by way of gift includes property acquired for less than market value if the Land Commission are satisfied that the grantor intended to give a benefit by accepting less than market value,
  - (b) property acquired as a legacy includes property appropriated in or towards satisfaction of any interest or share in property devolving under a testamentary disposition or on an intestacy,
  - (c) any reference to the building of a dwelling-house shall be construed as including a reference to the construction or laying out of any garage, out-house, garden, yard, court, forecourt or other appurtenance for occupation with, and for the purposes of, the dwelling-house.
- (10) This section shall not have effect unless notice is duly served under section 38 of this Act in respect of the project consisting of the building of the dwelling-house, but the Commission may for the purposes of this section accept such a notice although out of time under subsection (2) of that section.
- (11) An election under this section shall be made within such time and in such form as the Commission direct.
- (12) Relief shall be given under this section on proof of the relevant facts to the satisfaction of the Commission.
- (13) It is hereby declared that any information given to the Commission for the purpose of obtaining relief under this section is information which the person giving it is required to give under this Part of this Act, and section 81(5) of this Act shall apply accordingly.”
- (2) The **No commentary item could be found for this reference c842977**Land Commission Act 1967 shall be deemed always to have had effect as amended by this section.
- (3) The Commission shall make all such repayments of levy and interest received by them as are required to give effect to subsection (2) above, and shall deduct the amount so



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repaid from the sums falling to be paid into the Exchequer under section 4(2) of the said Act.

- (4) Any objection to a notice of assessment of levy on the ground that the amendments made by this section affect the amount of the levy may be made under section 46 of the said Act at any time before 1st January 1970, although out of time under that section.

**45 Base value of owner-occupied dwelling-house. No commentary item could be found for this reference c842979**

- (1) In Schedule 4 to the Land Commission Act 1967 after paragraph 5 (Case A: base value equal to eleven-tenths of current use value) insert—

“5A (1) In paragraph 5(a) above ‘twelve-tenths’ shall be substituted for ‘eleven-tenths’ if the relevant land—

- (a) is the site of a single dwelling-house which is the grantor’s sole or main residence, and
- (b) does not exceed one quarter of an acre, and comprises no other building.

(2) Sub-paragraph (1) above shall not apply unless the market value of the relevant interest (determined under paragraph 1 above) is £10,000 or less.

(3) if the said market value exceeds £10,000 the amount of levy in respect of the disposition shall not exceed—

- (a) what would be the amount of the levy if that market value had been £10,000 (and without sub-paragraph (2) above), plus
- (b) the said excess over £10,000.

(4) This paragraph shall only apply if the grantor has occupied the dwelling-house as his only or main residence for at least six months (or for two or more periods adding up to at least six months) out of the eighteen months ending with the date of the disposition.

(5) If the grantor is a trustee, and the dwelling-house has been the sole or main residence of a person who—

- (a) is entitled to occupy it under the terms of the settlement, or
- (b) is a beneficiary under the settlement and allowed by the trustee to occupy it,

sub-paragraph (1)(a) and sub-paragraph (4) above shall have effect as if that person were the grantor.

(6) If the grantor is the personal representative of a deceased person, sub-paragraph (1)(a) above shall apply to a dwelling-house which was the deceased’s sole or main residence and sub-paragraph (4) above shall not apply, but the deceased person must have occupied the dwelling-house as his only or main residence—

- (a) for at least six months (or for two or more periods adding up to at least six months) out of the eighteen months ending with the date of the death, or

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- (b) if he acquired the dwelling-house within the said period of eighteen months, for the period between the acquisition and his death.
  - (7) In this paragraph any reference to a dwelling-house shall be construed as including a reference to any garage, outhouse, garden, yard, court, forecourt or other appurtenance for occupation with, and for the purposes of, the dwelling-house.
  - (8) This paragraph shall apply as respects a disposition after 5th April 1969.”
- (2) After paragraph 15 of the said Schedule 4 (corresponding provision for Case B) insert—
- “15A (1) In paragraph 15(a) above 'twelve-tenths' shall be substituted for 'eleven-tenths' if the relevant land—
- (a) is the site of a single dwelling-house which is the grantor's sole or main residence, and
  - (b) does not exceed one quarter of an acre, and comprises no other building.
- (2) Sub-paragraph (1) above shall not apply unless the consideration for the disposition (determined under paragraph 7 above) is £10,000 or less.
- (3) If the said consideration exceeds £10,000 the amount of the levy in respect of the disposition shall not exceed—
- (a) what would be the amount of the levy if the said consideration had been £10,000 (and without sub-paragraph (2) above), plus
  - (b) the said excess over £10,000.
- (4) Sub-paragraphs (4), (5), (6) and (7) of paragraph 5A above shall apply for the purposes of this paragraph as for the purposes of that paragraph.
- (5) This paragraph shall apply as respects a disposition after 5th April 1969.”

**46 Allowance for costs of sale. No commentary item could be found for this reference c842981**

In paragraph 19 of Schedule 6 to the **No commentary item could be found for this reference c842982** Land Commission Act 1967 after sub-paragraph (2) insert—

- “(2A) In relation to a chargeable act or event after 5th April 1969 and within Case A, B, E or F, this paragraph also applies to expenditure wholly and exclusively incurred by the appropriate person for the purposes of the disposition, being—
- (a) fees, commission or remuneration paid for the professional services of any surveyor or valuer, or auctioneer, or agent or legal adviser or accountant, and costs of transfer or conveyance (including stamp duty), and
  - (b) costs of advertising to find a buyer,
- unless and except to the extent that the person incurring the expenditure, having regard to the provisions of paragraph 4 of Schedule 14 to the Finance

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Act 1967, elects that this sub-paragraph shall not apply to the expenditure, or some part of it.”

**47 Relief for land bought between 22nd September 1965 and 6th April 1967. No commentary item could be found for this reference c842984**

- (1) In Schedule 5 to the Land Commission Act 1967 insert the following paragraphs after paragraph 10 (which gives relief for acquisitions in the period between 22nd September 1965 and 6th April 1967)—

**Plots for single houses**

- “10A (1) Paragraph 10(1) above shall apply if it is shown to the satisfaction of the Commission that at the time of the disposition the person becoming entitled to the chargeable interest in the land comprised in the disposition intended to erect a single dwelling-house on the land, and did not intend to erect any other building on the land or to dispose of any part of the land suitable for material development.
- (2) If the disposition was made in pursuance of an enforceable contract made after 22nd September 1965 sub-paragraph (1) above shall apply with the substitution for the reference to the time of the disposition of a reference to either that time or to the time of the making of the contract.
- (3) In this paragraph the reference to a dwelling-house includes a reference to any garage, out-house, garden, yard, court, forecourt or other appurtenance for occupation with, and for the purposes of, the dwelling-house.
- (4) Section 8 1 (5) of this Act (penalty for false information) shall apply as respects any statement given for the purposes of this paragraph as it applies to a statement giving information required under Part III of this Act.

**Other purchases in interim period**

- 10B (1) Paragraph 10(1) above shall apply if—
- (a) the amount of the consideration given for the disposition does not exceed £2,500, and
  - (b) where that amount is the result of an apportionment under paragraph 14 of Schedule 6 to this Act, the amount before apportionment does not exceed £2,500.
- (2) Subject to sub-paragraph (3) below, if the said amount of the consideration exceeds £2,500, the grantee may (if that would give him more relief than he could get otherwise under paragraph 10(1) above or paragraph 11 below) be treated for the purposes of sub-paragraph (1) above as if that amount were £2,500, but, if he is so treated, he shall also be so treated for the purposes of paragraph 7 above, and of all the other provisions of Part 111 of this Act.
- (3) If the amount of the consideration given for the disposition is the result of such an apportionment, and the amount before apportionment exceeds £2,500, sub-paragraph (2) above shall not apply, but the grantee

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may (if that would give him relief) be treated as if the amount before apportionment were £2,500, so that the amount of the consideration given for the disposition is reduced to the relevant apportioned part of that £2,500 both for the purposes of sub-paragraph (1) above and for the purposes of all other provisions of Part III of this Act, including paragraph 7 above.”

- (2) At the end of the said paragraph 10(1) insert “or if paragraph 10A or 10B below applies:

Provided that the said paragraphs 10A and 10B shall not apply except where they afford relief.”

- (3) The **No commentary item could be found for this reference c842985**Land Commission Act 1967 shall be deemed always to have had effect as amended by this section, and any regulations under that Act expressed to relate to relief corresponding to any relief conferred by this section may, notwithstanding anything in that Act, apply to chargeable acts or events at any time after 5th April 1967.
- (4) The Commission shall make all such repayments of levy and interest received by them as are required to give effect to subsection (3) above, and shall deduct the amount so repaid from the sums falling to be paid into the Exchequer under section 4(2) of the said Act.
- (5) Any objection to a notice of assessment of levy on the ground that the amendments made by this section affect the amount of the levy may be made under section 46 of the said Act at any time before 1st January 1970, although out of time under that section.

**48 Levy in Case C, and related provisions. No commentary item could be found for this reference c842987**

- (1) In Part II of Schedule 5 to the **No commentary item could be found for this reference c842988**Land Commission Act 1967 (Case C: base value derived from contract) at the end of paragraph 18 insert—

“but paragraph 20 below shall not apply to a project begun after 5th April 1969 unless the contract (to purchase the interest or take the tenancy)—

- (i) is performed within a period of twelve months beginning with the beginning of the project, or such longer period as the Commission may in their discretion allow, and
- (ii) is performed for the consideration, and in accordance with all the other terms, specified in or determined under the contract as subsisting on the relevant date.

18A

- (1) The power to serve notices of assessment under section 55 of this Act shall include power to serve notice of any assessment to give effect to the provisions of paragraph 18 above, or to recover any levy chargeable because paragraph 18(i) or (ii) above is not satisfied.
- (2) If paragraph 18(ii) above would be satisfied but that, before the date specified in paragraph 20(2) below, the provisions of the contract have been varied, and the Commission are satisfied that it is just and reasonable so to do, the

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Commission may direct that this Part of this Schedule shall have effect as if the variation had been made before the relevant date.

- (3) If paragraph 20 below does not apply to the relevant interest (or where there is more than one relevant interest, to one of them) because paragraph 18(i) or (ii) above is not satisfied, liability for levy (with any interest) in respect of that relevant interest shall be a joint and several liability of the developing owner and of the other party to the contract.
  - (4) Section 83(2)(c) of this Act shall not make it unlawful for any party to the contract to incur a liability to indemnify the developing owner for any amount or additional amount of levy (with interest) payable only because the contract is not performed in accordance with paragraph 18(i) or (ii) above.
  - (5) This Part of this Schedule shall not have effect if, in consequence of paragraph 2 of Schedule 13 to this Act (groups of companies), the performance of the contract does not constitute a chargeable act or event.”
- (2) For paragraph 8(1) of Schedule 6 to the said Act (adjustment of current use value where prospective purchaser develops before purchase) substitute—

- “8 (1) The provisions of this paragraph shall have effect for the purpose of assessing levy in Case A or Case B in respect of a disposition where—
- (a) all or any part of the relevant land was comprised in a project of material development which constituted a chargeable act or event taking place before the disposition, and in relation to which there was a developing owner, and
  - (b) the grantor (or a person from whom he took otherwise than for valuable consideration) was, when the project was begun, entitled to the fee simple of the relevant land comprised in the project, or to a tenancy, other than a minor tenancy, in that land, but was not the developing owner”, and in sub-paragraph (2)(b) of the said paragraph 8 for “the relevant land” substitute “ the relevant land comprised in the project ”.

- (3) For paragraph 4 of Schedule 5 to the said Act (purchase price to be disregarded if purchaser has developed the land) substitute—

- “4 (1) A previous disposition of the chargeable interest (whether made before, on or after the first appointed day) shall not be taken for the purposes of this Part of this Schedule to have been a relevant disposition of that interest if—
- (a) a project of material development of the whole or part of the relevant land was begun after that disposition was made but before the relevant date, and
  - (b) the beginning of the carrying out of that project constituted a chargeable act or event, except where, in relation to the project, some person was chargeable to Case C levy as a developing owner under contract to acquire the whole of the chargeable interest, or, where the chargeable act or event is the grant of a tenancy, as a developing owner under contract to acquire an equivalent tenancy out of the chargeable interest.

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(2) For the purposes of this paragraph—

- (a) a person is chargeable to Case C levy as a developing owner under contract to acquire an interest if section 32(7)(b) or (c) applies to him, and the interest is the assessable interest, or one of the assessable interests, by virtue of which he is the developing owner, and
- (b) a person is so chargeable as a developing owner under contract to acquire a tenancy out of an interest if the said section 32(7)(b) or (c) applies to him, and the assessable interest, or one of the assessable interests, by virtue of which he is the developing owner is such a tenancy as is mentioned in the said paragraph (c) to be granted out of the interest.”

(4) At the end of paragraph 2 of Schedule 11 to the said Act (credit carried forward from Case C) insert— “ Provided that where the said paragraph 20 had effect, that is to say had effect as respects the liability of the developing owner as a party to a contract, the credit shall not be carried forward to any disposition by the other party to the contract, or by a person who takes from that other party otherwise than for valuable consideration. ”

(5) Paragraph 19 of Schedule 5 to the **No commentary item could be found for this reference c842989** Land Commission Act 1967 (which is superseded by this section) is hereby repealed.

(6) Subsections (2), (3) and (4) above have effect where the project of material development is begun after 5th April 1969.

**49 Minor amendments. No commentary item could be found for this reference c842991**

(1) At the end of section 47 of the Land Commission Act 1967 (reference of objections to Lands Tribunal) add—

“(5) It is hereby declared that where the amount of levy depends, under any provision contained in or made under this Part of this Act, on the Commission being satisfied of any fact or intention, the Lands Tribunal has jurisdiction under this section to review any relevant decision of the Commission under that provision”

(2) At the end of section 51(2) of the said Act (orders prescribing the rate of interest on levy, and the rate of interest under subsection (8) of the section on refunds of payments on account) add— “ Provided that an order under this section may for the purposes of subsection (8) below prescribe a rate of interest which is different from the rate prescribed for the other purposes of this section ”.

(3) In Schedule 6 to the said Act after paragraph 1 (definition of consideration for a disposition) insert—

“1A It is hereby declared that under paragraph 1 above the amount of the consideration given or to be given for a disposition includes, where the grantee holds an option to acquire what he obtains by the disposition, any consideration in money or money’s worth for the grant of the option.

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This paragraph applies both where the option was granted to the grantee under the disposition and also where it was granted to some other person and assigned to the grantee under the disposition.”

(4) In Part I of Schedule 13 to the said Act (groups of companies) after paragraph 3 insert—

- “3A (1) This paragraph has effect as respects a company which at any time after 5th April 1969 ceases to exist and which immediately before that time was a member of a group of companies.
- (2) Any levy which would have been assessable and chargeable on the company if it had not ceased to exist shall be assessable and chargeable (in the name of that company) on any other company—
- (a) which at that time was the principal company of the group, or
  - (b) which in any part of the period of two years ending with that time was a member of the group and was then entitled to the chargeable interest in respect of which the levy is assessed and charged.”

50 ..... F23

**Textual Amendments**

F23 S. 50 repealed by [Finance Act 1971 \(c. 68\)](#), s. 69(7), [Sch. 14 Pt. VII](#)

51 ..... F24

**Textual Amendments**

F24 S. 51 repealed by [Finance Act 1972 \(c. 41\)](#), ss. 122(5), 134(7), [Sch. 28 Pt. IX](#)

**PART VI**

MISCELLANEOUS

52 ..... F25

**Textual Amendments**

F25 S. 52 repealed by [Finance Act 1990 \(c. 29\)](#), s. 132, [Sch. 19 Pt. IV](#)

53 ..... F26

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**Textual Amendments**

**F26** S. 53 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

**54** ..... **F27**

**Textual Amendments**

**F27** S. 54 repealed by [Customs and Excise Duties \(General Reliefs\) Act 1979 \(c. 3\)](#), s. 19(2), **Sch. 3 Pt. I**

**55** ..... **F28**

**Textual Amendments**

**F28** S. 55 repealed by [Finance Act 1972 \(c. 41\)](#), ss. 54(8), 134(7), **Sch. 28 Pt. II**

**56** ..... **F29**

**Textual Amendments**

**F29** S. 56 repealed by [Finance Act 1973 \(c. 51\)](#), s. 59(7), **Sch. 22 Pt. V**

**57** ..... **F30**

**Textual Amendments**

**F30** S. 57 repealed by [Finance Act 1970 \(c. 24\)](#), ss. 35(5), 36(8), **Sch. 8 Pt. VI**

**58 Disclosure of information for statistical purposes by Board of Inland Revenue.**

- (1) For the purpose of any statistical survey conducted or to be conducted by the Department of Employment and Productivity [<sup>F31</sup>the Department of Trade and Industry or the [<sup>F32</sup> Statistics Board]], the Board of Inland Revenue may disclose to an authorised officer of that Department [<sup>F33</sup>or Board]—
  - (a) the names and addresses of persons (in this section referred to as “employers”) required under [<sup>F34</sup>PAYE regulations] to make deductions of tax from payments of, or on account of, [<sup>F35</sup>earnings or amounts treated as earnings from an employment]; and
  - (b) information concerning the number of persons (in this section referred to as “employees”) in receipt of [<sup>F36</sup>earnings or amounts treated as earnings ] paid by an employer.



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- [<sup>F37</sup>(1A) In subsection (1) “ earnings or amounts treated as earnings ” means earnings or amounts treated as earnings which constitute employment income (see section 7(2)(a) or (b) of the Income Tax (Earnings and Pensions) Act 2003). ]
- (2) For the purpose of any statistical survey relating to earnings conducted or to be conducted by the [<sup>F38</sup>Statistics Board ] and Productivity, the Board of Inland Revenue may disclose to an authorised officer of [<sup>F39</sup>the Statistics Board] the name and address of the employer of any person who is one of a number of employees selected (as a statistical sample) for the purpose of that survey.
- (3) Subsections (1) and (2) above shall have effect notwithstanding any obligation as to secrecy imposed on the Board or any officer of the Board under the <sup>M3</sup> Income Tax Management Act 1964 or otherwise.
- <sup>F40F41</sup>(4) Subject to subsection (5) below, no information obtained by virtue of this section by an officer of the Department of Employment and Productivity [<sup>F42</sup>or of the Department of Trade and Industry or of the [<sup>F43</sup>Statistics Board]] may be disclosed except—
- (a) to another officer of that Department [<sup>F44</sup>or Board] for the purpose of the statistical survey concerned, or
  - (b) to another department (including a department of the Government of Northern Ireland) for the purpose of a statistical survey conducted or to be conducted by that department. [<sup>F45</sup>or
  - (c) to an authorised officer of any body specified in the first column of the following Table for the purposes of functions of that body under any enactment specified in relation to it in the second column of the Table.]

[<sup>F45</sup>Table

<b>Body</b>	<b>Enactment</b>
<sup>F46</sup>	<sup>F46</sup>
...	...
<sup>F46</sup>	<sup>F46</sup>
...	...
The Northern Ireland Training Authority.	The <sup>M4</sup> Industrial Training (Northern Ireland) Order 1984.
A local planning authority within the meaning of [ <sup>F40</sup> Part 2 or 6 of the Planning and Compulsory Purchase Act 2004] and any board which exercises for any area the functions of such an authority.	[ <sup>F41</sup> Part 2 or 6 of the Planning and Compulsory Purchase Act 2004 ]
A planning authority as defined in [ <sup>F47</sup> section 1 of the Town and Country Planning (Scotland) Act 1997].	Part II of the <sup>M5</sup> Town and Country Planning (Scotland) Act [ <sup>F48</sup> 1997 ] .
[ <sup>F49</sup> The National Assembly for Wales].	The <sup>M6</sup>

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	Welsh Development Agency Act 1975.
[ <sup>F50</sup> The Scottish Development Agency][ <sup>F50</sup> Scottish Enterprise.]	[ <sup>F50</sup> The M7 Scottish Development Agency Act 1975. ][ <sup>F50</sup> Part I of the M8 Enterprise and New Towns (Scotland) Act 1990. ]
F51	F51
. . .	. . .
[ <sup>F52</sup> The Highlands and Islands Development Board][ <sup>F52</sup> Highlands and Islands Enterprise.]	[ <sup>F52</sup> The M9 M10 Highlands and Islands Development (Scotland) Acts 1965 and 1968. ][ <sup>F52</sup> Part I of the M11 Enterprise and New Towns (Scotland) Act 1990. ]
A development corporation within the meaning of the M12 New Towns Act 1981.	Section 4 of the M13 New Towns Act 1981.
A development corporation within the meaning of the M14 New Towns (Scotland) Act 1968.	Section 3 of the M15 New Towns (Scotland) Act 1968.
A new town commission within the meaning of the M16 New Towns Act (Northern Ireland) 1965.	Section 7 of the M17 New Towns Act (Northern Ireland) 1965. ]

- (5) Subsection (4) above does not apply to the disclosure of any such information as is mentioned in subsection (1) or subsection (2) above—
- (a) in the form of a summary so framed as not to enable particulars relating to an employer or employee to be ascertained from it, or
  - (b) in the case of such information as is mentioned in subsection (1) above, with the consent of the employer concerned and, in the case of such information as is mentioned in subsection (2) above, with the consent of the employee concerned.
- (6) If any person who has obtained any information by virtue of any provision of this section discloses that information otherwise than in accordance with paragraph ( a ) [<sup>F53</sup> paragraph (b) or paragraph (c) of subsection (4) above ] or subsection (5) above, he shall be liable on summary conviction to a fine not exceeding £400, or on conviction on indictment to imprisonment for a term not exceeding two years or to a fine or to both.

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- (7) References in this section to the Department of Employment and Productivity [<sup>F54</sup>the Department of Trade and Industry or the [<sup>F55</sup>Statistics Board]] include references to any department of the Government of Northern Ireland carrying out similar functions.

### Textual Amendments

- F31** Words substituted by S.I. 1989/992 , art. 6(4) , **Sch. 2 para. 1(1)(a)**
- F32** Words in s. 58(1) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(2)(a)**; S.I. 2008/839 , art. 2
- F33** Words in s. 58(1) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(2)(b)**; S.I. 2008/839 , art. 2
- F34** Words in s. 58(1)(a) substituted (6.4.2003) by Income Tax (Earnings and Pensions) Act 2003 (c. 1) , s. 723 , **Sch. 6 para. 122(2)(a)** (with Sch. 7 )
- F35** Words in s. 58(1)(a) substituted (6.4.2003) by Income Tax (Earnings and Pensions) Act 2003 (c. 1) , s. 723 , **Sch. 6 para. 122(2)(b)** (with Sch. 7 )
- F36** Words in s. 58(1)(b) substituted (6.4.2003) by Income Tax (Earnings and Pensions) Act 2003 (c. 1) , s. 723 , **Sch. 6 para. 122(3)** (with Sch. 7 )
- F37** S. 58(1A) inserted (6.4.2003) by Income Tax (Earnings and Pensions) Act 2003 (c. 1) , s. 723 , **Sch. 6 para. 122(4)** (with Sch. 7 )
- F38** Words in s. 58(2) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(3)(a)**; S.I. 2008/839 , art. 2
- F39** Words in s. 58(2) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(3)(b)**; S.I. 2008/839 , art. 2
- F40** Words in s. 58(4) substituted (28.9.2004 for E. and 15.10.2005 for W.) by Planning and Compulsory Purchase Act 2004 (c. 5) , **Sch. 7 para. 2(a)** (with s. 111); S.I. 2004/2202 , art. 2(i); S.I. 2005/2847 , art. 2(f)
- F41** Words in s. 58(4) substituted (28.9.2004 for E. and 15.10.2005 for W.) by Planning and Compulsory Purchase Act 2004 (c. 5) , **Sch. 7 para. 2(b)** (with s. 111); S.I. 2004/2202 , art. 2(i); S.I. 2005/2847 , art. 2(f)
- F42** Words substituted by S.I. 1989/992 , art. 6(4) , **Sch. 2 para. 1(1)(b)**
- F43** Words in s. 58(4) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(4)(a)**; S.I. 2008/839 , art. 2
- F44** Words in s. 58(4) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18) , s. 74(1) , **Sch. 2 para. 3(4)(b)**; S.I. 2008/839 , art. 2
- F45** Words added by Finance (No. 2) Act 1987 (c. 51, SIF 63:1) , **s. 69(1)(2)**
- F46** Entries in s. 58(4) repealed (1.4.1994 in relation to England and Scotland and 1.4.1995 for all other purposes) by 1993 c. 19 , s. 51 , **Sch. 10** ; S.I. 1993/2503 , art. 2(3) , **Sch. 3** .
- F47** Words in s. 58(4)(c) substituted (27.5.1997) by 1997 c. 11 , ss. 4 , 6(2) , **Sch. 2 para. 18(a)**
- F48** Words in s. 58(4)(c) substituted (27.5.1997) by 1997 c. 11 , ss. 4 , 6(2) , **Sch. 2 para. 18(b)**
- F49** Words in s. 58(4) substituted (1.4.2006) by The Welsh Development Agency (Transfer of Functions to the National Assembly for Wales and Abolition) Order 2005 (S.I. 2005/3226) , arts. 1(2) , 7 , **Sch. 2 paras. 4** (with art. 3(1))
- F50** Words "Scottish Enterprise." and "Part I of the Enterprise and New Towns (Scotland) Act 1990." substituted respectively (1.4.1991) (E.W.S.) for the words "The Scottish Development Agency." and "The Scottish Development Agency Act 1975." by Enterprise and New Towns (Scotland) Act 1990 (c. 35, SIF 64) , s. 38(1) , **Sch. 4 para. 2(a)**
- F51** Entry in s. 58(4)(c) repealed (1.10.1998) by 1998 c. 38 , s. 152 , **Sch. 18 Pt. IV** (with ss. 137(1) , 139(2) , 143(2) ); S.I. 1998/2244 , **art. 4**
- F52** Words "Highlands and Islands Enterprise." and "Part I of the Enterprise and New Towns (Scotland) Act 1990." substituted respectively (1.4.1991) (E.W.S.) for the words "The Highlands and Islands Development Board," and "The Highlands and Islands Development (Scotland) Acts 1965 and 1968." by Enterprise and New Towns (Scotland) Act 1990 (c. 35, SIF 64) , s. 38(1) , **Sch. 4 para. 2(b)**

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- F53** Words substituted by Finance (No. 2) Act 1987 (c. 51, SIF 63:1, 2) , s. **69(1)(3)**  
**F54** Words substituted by S.I. 1989/992 , art. 6(4) , **Sch. 2 para. 1(1)(c)**  
**F55** Words in s. 58(7) substituted (1.4.2008) by Statistics and Registration Service Act 2007 (c. 18), s. 74(1), **Sch. 2 para. 3(5)**; S.I. 2008/839, art. 2

#### Marginal Citations

- M3** 1964 c. 37 .  
**M4** S.I. 1984/1159 (N.I. 9)  
**M5** 1972 c. 52 ( **123:2**  
**M6** 1975 c.70(**64**)  
**M7** 1975 c. 69(**64**)  
**M8** 1990 c. 35(**64**)  
**M9** 1965 c. 46(**64**).  
**M10** 1968 c. 51(**64**).  
**M11** 1990 c. 35(**64**)  
**M12** 1981 c. 64(**123:3**).  
**M13** 1981 c. 64(**123:3**).  
**M14** 1968 c. 16(**123:4**).  
**M15** 1968 c. 16(**123:4**).  
**M16** 1965 c.13 (N.I.) .  
**M17** 1965 c.13 (N.I.) .

## 59 Disclosure of information by Commissioners of Customs and Excise.

If the Horserace Betting Levy Board so request at any time with respect to a specified person and a specified period, and the Commissioners of Customs and Excise are satisfied that the Board require the information for the purpose of determining whether or not that person falls to be assessed by the Board to pay in respect of that period such a contribution as is mentioned in section 24(1) of the<sup>M18</sup> Betting, Gaming and Lotteries Act 1963 and that the Board will not use the information for any other purpose, the Commissioners may inform the Board whether that person has or has not made a payment to the Commissioners during or in respect of that period on account of the general betting duty.

#### Marginal Citations

- M18** 1963 c. 2.

## <sup>F56</sup>60 Amendments for purposes of tax consolidation.

#### Textual Amendments

- F56** S. 60 repealed (31.1.2013) by Statute Law (Repeals) Act 2013 (c. 2), s. 3(2), **Sch. 1 Pt. 10** Group 1

## 61 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1969.

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- (2) In this Act, except where the context otherwise requires, “the Board” means the Commissioners of Inland Revenue.
- (3) In this Act—
- (a) Part I (except sections 1(1) and (4) and (6)) shall be construed as one with [<sup>F57</sup>the Customs and Excise Acts 1979];
  - (b) . . . <sup>F58</sup>
  - (c) . . . <sup>F59</sup>
  - (d) . . . <sup>F60</sup>
  - (e) . . . <sup>F61</sup>
- (4) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including this Act.
- (5) Except as otherwise expressly provided, such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (6) The enactments mentioned in Schedule 21 to this Act (which include enactments which are spent or otherwise unnecessary) are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of any Part of that Schedule.

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**Textual Amendments**

- F57** S. 61(3)(a): Words substituted by [Customs and Excise Management Act 1979 \(c. 2\)](#), **Sch. 4 para. 12**  
Table Pt. I
- F58** S. 61(3)(b) repealed by [Finance Act 1972 \(c. 41\)](#), s. 54(8), **Sch. 28 Pt. II**
- F59** S. 61(3)(c) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**
- F60** S. 61(3)(d) repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**
- F61** S. 61(3)(e) repealed by [Capital Gains Tax Act 1979 \(c. 14\)](#), **ss. 157(1)**, 158, Sch. 6 para. 10(2)(b), Sch. 8

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**Modifications etc. (not altering text)**

- C5** S. 61(5) amended by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), **s. 40**
- C6** S. 61(5) amended by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), **s. 40**

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## SCHEDULE

1. ....  
F62

**Textual Amendments**

**F62** Sch. 1 repealed by Finance Act 1972 (c. 41), s. 134(7), Sch. 28 Pt. III

## SCHEDULES 2—

5. ....  
F63

**Textual Amendments**

**F63** Schs. 2–5 repealed by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. I

## SCHEDULE

6. ....  
F64

**Textual Amendments**

**F64** Sch. 6 repealed by Finance Act 1972 (c. 41), ss. 54(8), 134(7), Sch. 28 Pt. II

## SCHEDULE 7

Section 1(5).

## MISCELLANEOUS PROVISIONS AS TO CUSTOMS AND EXCISE

*<sup>F65</sup> Definition of whisky***Textual Amendments**

**F65** Sch. 7 repealed (*prosp.*) by Finance Act 1983 (c. 28, SIF 40:1), s. 9(2)(3), Sch. 10 Pt. I

- 1 In relation to spirits distilled on or after 1st August 1969, section 243(1)(b) of the <sup>M19</sup>Customs and Excise Act 1952 (which defines Scotch whisky) shall cease to have effect, and for all purposes of customs and excise—
- (a) the expression “whisky” shall mean spirits which have been distilled from a mash of cereals which has been—

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- (i) saccharified by the diastase of malt contained therein with or without other natural diastases approved for the purpose by the Commissioners; and
  - (ii) fermented by the action of yeast; and
  - (iii) distilled at [<sup>F66</sup>an alcoholic strength (computed in accordance with section 2 of the <sup>M20</sup>Alcoholic Liquor Duties Act 1979) less than 94.8 per cent.] in such a way that the distillate has an aroma and flavour derived from the materials used,
- and which have been matured in wooden casks in warehouse for a period of at least three years;
- [<sup>F67</sup>(b) the expression “Scotch whisky” shall have the same meaning as it has in section 3(1) of the Scotch Whisky Act 1988;]
  - [<sup>F68</sup>(b) the expression “Scotch whisky” shall have the same meaning as it has in Article 2(2) of the Scotch Whisky (Northern Ireland) Order 1988;]
  - (c) the expression “blended whisky” or “blended Scotch whisky” shall mean a blend of a number of distillates each of which separately is entitled to the description whisky or Scotch whisky as the case may be;
  - (d) the period for which any blended whisky or blended Scotch whisky shall be treated as having been matured as mentioned in sub-paragraph (a) of this paragraph shall be taken to be that applicable in the case of the most recently distilled of the spirits contained in the blend.

#### Textual Amendments

- F66** Words substituted (1.1.1980) by [S.I. 1979/241](#), [art. 3](#)
- F67** [Sch. 7 para. 1\(b\)](#) substituted (E.W.S.) by [Scotch Whisky Act 1988 \(c. 22, SIF 109:1\)](#), [s. 3\(5\)](#)
- F68** [Sch. 7 para. 1\(b\)](#) substituted (N.I.) by [S.I. 1988/1852\(N.I. 19\)](#), [art. 2\(5\)](#)

#### Marginal Citations

- M19** [1952 c. 44](#).
- M20** [1979 c. 4](#).

2 . . . <sup>F69</sup>

#### Textual Amendments

- F69** [Sch. 7 para. 2](#) repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), [Sch. 4 Pt. I](#)

3 . . . <sup>F70</sup>

#### Textual Amendments

- F70** [Sch. 7 para. 3](#) repealed by [Finance Act 1973 \(c. 51\)](#), [s. 59\(7\)](#), [Sch. 22 Pt. I](#)

4,5. . . . <sup>F71</sup>]

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### Textual Amendments

**F71** Sch. 7 paras. 4, 5 repealed by Hydrocarbon Oil (Custom and Excise) Act 1971 (c. 12), Sch. 7

## F72<sup>F72</sup>SCHEDULE 8

### Textual Amendments

**F72** Sch. 8 repealed by Finance Act 1970 (c. 24), s. 36(8), Sch. 8 Pt. II

F72

## SCHEDULE 9

Section 3.

### PROVISIONS RELATING TO BINGO DUTY

#### PART I

##### EXEMPTIONS FROM DUTY

1—6. . . . F73

### Textual Amendments

**F73** Sch. 9 paras. 1–21 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

#### PART II

##### ADMINISTRATION AND ENFORCEMENT

7—21. . . . F74

### Textual Amendments

**F74** Sch. 9 paras. 1–21 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

22 (1) In paragraph 20(1) of Schedule 2 to the <sup>M21</sup>Gaming Act 1968 (grounds on which the grant or renewal of a licence under that Act may be refused by the licensing authority), the following shall be added after sub-paragraph (e):—

“(f) that any bingo duty payable in respect of bingo played on the premises remains unpaid”

and at the end of the said paragraph 20 there shall be added the following:—



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“(3) Where the licensing authority entertain an application for the grant or renewal of a licence under this Act in respect of any premises, and are satisfied that any bingo duty payable as mentioned in sub-paragraph (1)(f) of this paragraph remains unpaid, they shall refuse the application.”

(2) In paragraph 60 of the said Schedule 2 (grounds for refusal of transfer of licence), in sub-paragraph (c) (ground that the transferee has not paid duty under section 13 of the <sup>M22</sup>Finance Act 1966), after the word “1966” there shall be inserted the words “ or any bingo duty payable by him ”.

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**Modifications etc. (not altering text)**

**C7** The text of ss. 1(4), 43–49, Sch. 9 paras. 22–24 and Sch. 20 para. 11 and Sch. 21 is in the form in which it was originally enacted: it was not reproduced in the Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

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**Marginal Citations**

**M21** 1968 c. 65

**M22** 1966 c. 18

23 In paragraph 9 of Schedule 3 to the <sup>M23</sup>Gaming Act 1968 (grounds on which, in England and Wales, the licensing authority may refuse renewal of registration of club or institute under Part II of that Act), the following shall be added after sub-paragraph (e):—

“(f) that any bingo duty payable in respect of bingo played on the premisesd remains unpaid;

and where the authority entertain an application for the renewal of registration and are satisfied that any bingo duty remains unpaid, they shall refuse the application.”

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**Modifications etc. (not altering text)**

**C8** The text of ss. 1(4), 43–49, Sch. 9 paras. 22–24 and Sch. 20 para. 11 and Sch. 21 is in the form in which it was originally enacted: it was not reproduced in the Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

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**Marginal Citations**

**M23** 1968 c. 65

24 In paragraph 11 of Schedule 4 to the Gaming Act 1968 (grounds on which, in Scotland, the sheriff may refuse renewal of registration of a club or institute under Part II of that Act) the following shall be added after sub-paragraph (e):—

“(f) that any bingo duty payable in respect of bingo played on the premises remains unpaid;

and where the sheriff entertains an application for the renewal of registration and is satisfied that any bingo duty payanle as mentioned in sub-paragraph (f) above remains unpaid, he shall refuse the application.”

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**Modifications etc. (not altering text)**

- C9** The text of ss. 1(4), 43–49, Sch. 9 paras. 22–24 and Sch. 20 para. 11 and Sch. 21 is in the form in which it was originally enacted: it was not reproduced in the Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

SCHEDULE

10. ....  
F75

**Textual Amendments**

- F75** Sch. 10 repealed except as respects any gaming before 1.10.1970, by [Finance Act 1970 \(c. 24\)](#), [Sch. 8 Pt. I](#)

SCHEDULE

11. ....  
F76

**Textual Amendments**

- F76** Sch. 11 repealed by [Betting and Gaming Duties Act 1972 \(c. 25\)](#), [Sch. 7](#)

SCHEDULE

12. ....  
F77

**Textual Amendments**

- F77** Sch. 12 repealed by [Vehicles \(Excise\) Act 1971 \(c. 10\)](#), s.39(5), [Sch. 8 Pt. I](#)

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SCHEDULES 13—  
16. . . . .  
F78

**Textual Amendments**

**F78** Schs. 13–16 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

SCHEDULE  
17. . . . .  
F79

**Textual Amendments**

**F79** Sch. 17 repealed with saving by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#)

SCHEDULES 18,  
19. . . . .  
F80

**Textual Amendments**

**F80** Schs. 18, 19 repealed with saving by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, Sch. 6 para. 10(2)(b), Sch. 8

SCHEDULE 20

Section 60

CONSOLIDATION AMENDMENTS

**Modifications etc. (not altering text)**

**C10** The text of ss. 1(4), 43–49, Sch. 9 paras. 22–24 and Sch. 20 para. 11 and Sch. 21 is in the form in which it was originally enacted: it was not reproduced in the Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

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**Textual Amendments**

**F81** Sch. 20 paras. 1–10, 12–25 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

*Discharge of functions of Commissioners of Inland Revenue*

**F82** 11 . . . . .

**Textual Amendments**

**F82** Sch. 20 para. 11 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

12—25. . . . **F83**

**Textual Amendments**

**F83** Sch. 20 paras. 1–10, 12–25 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

26 . . . **F84**

**Textual Amendments**

**F84** Sch. 20 para. 26 repealed by [Gas Act 1972 \(c. 60\)](#), **Sch. 8**

27 . . . **F85**

**Textual Amendments**

**F85** Sch. 20 paras. 27, 28(1), 29, 30(1)(2)(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

*Electricity Act 1957*

28 (1) . . . **F86**

(2) . . . **F87**

**Textual Amendments**

**F86** Sch. 20 paras. 27, 28(1), 29, 30(1)(2)(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

**F87** Sch. 20 para. 28(2) repealed by [Electricity Act 1989 \(c. 29, SIF 44:1\)](#), s. 112(3)(4), Sch. 17 para. 35(1), **Sch. 18**

29 . . . **F88**

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**Textual Amendments**

**F88** Sch. 20 paras. 27, 28(1), 29, 30(1)(2)(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

*Commencement of amendments*

30 (1) . . . **F89**

(4) . . . **F90**

**Textual Amendments**

**F89** Sch. 20 paras. 27, 28(1), 29, 30(1)(2)(3) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

**F90** Sch. 20 para. 30(4) repealed with savings by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

SCHEDULE 21

Section 61.

REPEALS

**Modifications etc. (not altering text)**

**C11** The text of ss. 1(4), 43–49, Sch. 9 paras. 22–24 and Sch. 20 para. 11 and Sch. 21 is in the form in which it was originally enacted: it was not reproduced in the Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

PART I  
 CUSTOMS AND EXCISE REPEALS

Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2, c. 13.	The Vehicles (Excise) Act 1962.	As from 1st January 1970— in section 9(1) the words "a limited trade licence or" and the word "general"; in section 9(2)(e) the word "general"; in section 24(1), the words "general trade licence" and "limited trade licence".
1963 c. 25.	The Purchase Tax Act 1963.	In Part I of Schedule 1— in Group 2, paragraphs (1), (2) and (3) of the exemptions; in Group 7, the words "Not chargeable under this Group" and the words "Tissue and fabrics exceeding 12 inches in width".
1964 c. 49.	The Finance Act 1964.	In section 4(3), the word "and" in the second place where it occurs. As from 1st September 1969, section 6(1).
1965 c. 25. 1966 c. 18.	The Finance Act 1965. The Finance Act 1966.	Section 1. As from 1st October 1969— in section 13, paragraphs (c)

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Chapter	Short Title	Extent of Repeal
1966 c. 18— cont.	The Finance Act 1966 —cont.	and (d) of subsection (4) and in subsection (5) the words “ in addition to bingo ”; section 14; in section 15(6), the definitions of “ gaming machine ” and “ supplier ”; in Schedule 3— in paragraph 7, the words “ or a gaming machine licence ”, the words “ in the case of a gaming licence ” and sub-paragraph (c); in paragraph 9, the words “ or a gaming machine licence ”; in paragraph 10, sub-paragraph (b); in paragraph 11, the words “ or gaming machine licence ”, the words “ in the case of a gaming licence ”, the words “ bingo or, as the case may be, by way of ”, and sub-paragraph (9); in paragraph 13, the words “ or gaming machine licence ” and “ or, as the case may be, 14(5) ”; in paragraph 14, the words “ or a gaming machine licence ”; paragraphs 15 and 16; in paragraph 17(1), the words “ or gaming machine licence ”, the words from “ or, as the case may be, to ” onwards; in paragraph 18(1), the words “ or on gaming machine licences ” and the words “ any of ”; in paragraph 19, in sub-paragraph (c), the words “ 15, 16 ”, and in sub-paragraph (d) the words “ or gaming machines ”; paragraph 22; and in paragraph 23(1), the words “ or 14(1) ” and “ gaming machine ”.

Chapter	Short Title	Extent of Repeal
1967 c. 54.	The Finance Act 1967.	Section 1(1) to (4). As from 1st January 1970, section 11(1)(c). Schedule 2.
1968 c. 44.	The Finance Act 1968.	Section 1(1), (2) and (4). Section 2(1). Section 3(1)(c). As from 1st October 1969, section 4(3). As from 1st January 1970, sections 3(2) and 9(e). Section 10(1). Schedules 1 to 3. As from 1st October 1969, Schedule 4 and, in paragraph 1 of Schedule 5, the words “ or on gaming machine licences ”. In Schedule 6, paragraphs 1 to 3.
1968 c. 65.	The Gaming Act 1968.	In Schedule 2, in paragraphs 20(1)(e) and 60(c), the words “ or section 14 ”. In Schedule 3, in paragraph 9(e), the words “ or section 14 ”. In Schedule 4, in paragraph 11(e), the words “ or section 14 ”. In Part III of Schedule 11, so much as amends section 13(4) (e) and section 14(2) of the Finance Act 1966, and so much as amends section 15(6) of that Act with respect to the definition of “ gaming machine ”.
1969 c. 27.	The Vehicle and Driving Licences Act 1969.	As from 1st January 1970, in section 33(1) the words “ and ‘ general trade licence ’ ”.
1969 c. 32.	The Finance Act 1969.	As from 1st September 1969, paragraph 4(1) of Schedule 7.

PART II  
DISALLOWANCE OF INTEREST

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	Income Tax Act 1952.	In section 138, for 1970–71 and subsequent years of assessment— in subsection (1)(e) the words “ and without any

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10—cont.	Income Tax Act 1952— <i>cont.</i>	deduction of United Kingdom income tax"; at the end of subsection (1) the words "notwithstanding anything in the last preceding section", and subsection (2). Section 169(5) as respects interest paid after 15th August 1970. Section 200 as respects interest paid in 1970-71 or any subsequent year of assessment. Section 445(3)(b) for 1970-71 and subsequent years of assessment. Section 524(5)(c) for 1970-71 and subsequent years of assessment.
1963 c. 25.	The Finance Act 1963.	Section 464(a) for 1970-71 and subsequent years of assessment.
1965 c. 25.	The Finance Act 1965.	In section 54(3) the words "or section 137(i) of the Income Tax Act 1952" for accounting periods ending in 1970-71 or any subsequent year of assessment. Section 71(1)(b) for 1970-71 and subsequent years of assessment.

PART III  
CLOSE COMPANIES

Chapter	Short Title	Extent of Repeal
1965 c. 25.	The Finance Act 1965.	Section 74. In section 77 subsection (3)(e) and in the proviso to subsection (6) the words from "or below the amount" to the end of the section. In section 78(3) the words "(or amounts treated as such for purposes of section 77 above)". Section 89(5). In Schedule 11, paragraph 9(1)(a). In Schedule 18, in paragraph 6(1), the words "and" whole-time service director", paragraph 6(3) and paragraph 9(1)(b).

Chapter	Short Title	Extent of Repeal
1966 c. 18.	The Finance Act 1966.	In Schedule 5, in paragraph 18(1)(b), the words from "is not in receipt" to "per annum and", and in paragraph 18(3) the definition of "remuneration".
1965 c. 54.	The Finance Act 1967.	In Schedule 11, in paragraph 9, the words "and paragraph 6(3)" and paragraph (a).

The repeals of section 77(3)(d) of, and paragraph 9(1)(a) of Schedule 11 to the Finance Act 1965 have effect as respects accounting periods beginning after 15th April 1969, and the repeals in paragraph 18 of Schedule 5 to the Finance Act 1966 have effect from that date.

The other repeals made by this Part of this Schedule apply as respects accounting periods ending after the end of March 1969 except so far as section 28 of this Act applies to any such accounting period.

PART IV  
OTHER INCOME TAX AND CORPORATION TAX REPEALS

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952	In subsection (1) of section 220, the words from "Where the relevant amount" to the end of the subsection. In section 430, subsections (4) and (5).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In section 28(1), the proviso, except with respect to dividends received before 30th April 1969.
1963 c. 25.	The Finance Act 1963.	In section 12, subsections (2) and (5).
1964 c. 92.	The Finance (No. 2) Act 1964.	In section 1(2), the words from "and by the substitution" onwards.
1965 c. 25.	The Finance Act 1965.	Section 10(5). Section 65, except with respect to distributions made before 30th April 1969. Schedule 9, except the last four entries. In Schedule 15, paragraph 15(b), except with respect to distributions made before 30th April 1969. Schedule 17, except with respect to distributions made before 30th April 1969.
1966 c. 18.	The Finance Act 1966.	In Schedule 5, paragraph 17, except with respect to distributions made before 30th April 1969.

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Chapter	Short Title	Extent of Repeal
1967 c. 54.	The Finance Act 1967.	In section 16, subsection (2), in subsection (3) the words from "for the year" to "assessment" and subsection (5), except in so far as it preserves the effect of any provision of section 218 of the Income Tax Act 1952.
1968 c. 44.	The Finance Act 1968.	In Schedule 11, except with respect to distributions made before 30th April 1969, sub-paragraphs (4) and (5) of paragraph 3 and paragraph 4. Section 14(1). Section 27, except with respect to distributions made before 30th April 1969.
1969 c. 46.	The Family Law Reform Act 1969.	In Schedule 2, paragraph 3.
1969 c. 59.	The Age of Majority (Scotland) Act 1969.	In Schedule 2, paragraph 3.

PART V  
ESTATE DUTY REPEALS

Chapter	Short Title	Extent
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act 1881.	Section 38(2)(c).
52 & 53 Vict. c. 7.	The Customs and Inland Revenue Act 1889.	In section 11(1), the paragraph beginning "The description of property marked (c)".
57 & 58 Vict. c. 30.	The Finance Act 1894.	In section 1, the words "at the graduated rates hereinafter mentioned". Section 2(1)(d). In section 4, the words "rate of" and "at the proper graduated rate" and the words from "Provided" onwards. Section 5(3). In section 7(6), the words "rate of" in both places where they occur. Section 7(7). In section 8(7), the words "at the appropriate rate". In section 11(2), the words "the rate of" and "at that rate". In section 11(3), the words "rate of" and "at" and the word "rate" where secondly occurring.

Chapter	Short Title	Extent
57 & 58 Vict. c. 30— <i>cont.</i>	The Finance Act 1894— <i>cont.</i>	Section 15(1) and (3). In section 16(3) as substituted by section 33(1) of the Finance Act 1954, paragraph (b) from "together" onwards, the words "any settled property other than" and the words "other than" where secondly occurring. Section 22(1)(f). In section 22(2)(a), the words from "including" to "or not". Section 23(12), (14), (15) and (16). Sections 14, 15(4) and 16.
59 & 60 Vict. c. 28.	The Finance Act 1896.	Section 12.
63 & 64 Vict. c. 7.	The Finance Act 1900.	Section 12.
10 Edw. 7 & 1 Geo. 5. c. 8.	The Finance (1909–10) Act 1910.	Section 57.
4 & 5 Geo. 5. c. 10.	The Finance Act 1914.	Section 13(1).
15 & 16 Geo. 5. c. 36.	The Finance Act 1925.	In section 22(1), the words from "instead" to "Act" where next occurring. Section 23(4) from "and" onwards. Section 28.
24 & 25 Geo. 5. c. 22.	The Finance Act 1934.	Section 33.
25 & 26 Geo. 5. c. 24.	The Finance Act 1935.	Section 33.
1 Edw. 8 and 1 Geo. 6. c. 54.	The Finance Act 1937.	In section 31(3), the words "or a benefit accrues therefrom" wherever those words occur, the words "or the benefit accruing on the death, as the case may be" and the words "or a benefit accruing". Sections 47(7) and 48.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938.	In section 30, subsection (1) (except for the purposes of the reference thereto in section 31(1)) and subsections (2) and (4).
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	In section 31(2), the words "property deemed to be included in the". Section 43.
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	Section 45(3). In section 51(2A) as inserted by section 38 of the Finance Act 1944, the words from " (not being" to "office)". Section 52.



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Chapter	Short Title	Extent
3 & 4 Geo. 6. c. 29—cont.	The Finance Act 1940—cont.	In section 56(2), the words from “in” where first occurring to “Act, or” where first occurring, the words “disposition or determination or”, the words “of the person who had the interest or”, the words “and of any benefit to him”, the words “in the said subsection (2) or” and the words “as the case may be”.
7 & 8 Geo. 6. c. 25.	The Finance Act 1944.	In section 38, in the subsection (2A) inserted thereby, the words from “(not being” to “office)”. In Part II of Schedule 4, paragraph 4. Section 25(1) from “and” onwards. Section 43. Section 45. Section 47. Schedule 7.
12, 13 & 14 Geo. 6. c. 47. 14 Geo. 6. c. 15.	The Finance Act 1949. The Finance Act 1950.	Section 25(1) from “and” onwards. Section 43. Section 45. Section 47. Schedule 7.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	In section 33(1), the words from “together” to “on that settled property)”, the words “any settled property other than” and the words “other than” where secondly occurring. Section 33(2) and (3).
4 & 5 Eliz. 2. c. 45.	The Finance Act 1956.	In section 19, subsection (4) and paragraph (a) of subsection (7). Sections 32 and 35. Section 33(10).
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	In section 38(11), the words “or under section thirteen of the Finance Act 1914”. In section 38(12), in paragraph (a) the word “and”, and paragraph (b). Section 38(16) from “and” onwards. Section 39(1). Section 28.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	In section 34(3), the words “be deemed to” and the words “so deemed to have passed”.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	In section 64(2), paragraphs (b), (c) and (d). In section 64(4), the word “or” at the end of paragraph (b), and paragraph (c).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	

Chapter	Short Title	Extent
1966 c. 18.	The Finance Act 1966.	Section 40. In section 41(2)(b), the words “of aggregation and”.
1968 c. 44.	The Finance Act 1968.	Sections 38 and 39. In Schedule 14, so much of paragraph 1 as amends the Finance Act 1894, section 43(2) of the Finance Act 1940, the Finance Act 1950, or the Finance Act 1958, and paragraph 2(2) and (3).

Subject to section 40(2) of this Act, this Part of this Schedule has effect in relation to any death occurring after 15th April 1969.

PART VI

CAPITAL GAINS REPEALS

Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	In Schedule 9, paragraph 14.
1965 c. 25.	The Finance Act 1965.	Section 24(8). Section 25(5)(b).
1967 c. 54.	The Finance Act 1967.	In Schedule 7, paragraph 8. In Schedule 13, paragraph 11. In Schedule 14, paragraph 11.
1968 c. 44.	The Finance Act 1968.	In Schedule 12, paragraph 16 and, except with respect to distributions made before 30th April 1969, paragraph 17 and the proviso to paragraph 20(1).

The repeals of sections 24(8) and 25(5)(b) of the Finance Act 1965 do not have effect in the case of deaths occurring before 6th April 1969.

PART VII

SELECTIVE EMPLOYMENT TAX REPEALS

Chapter	Short Title	Extent of Repeal
1968 c. 44.	The Finance Act 1968.	Section 51(1) and (3). In section 51(4), the words from “shall be” to “and”.

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PART VIII CONSOLIDATION REPEALS HAVING EFFECT FROM 6TH APRIL 1970		
Chapter or Number	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	Section 12(4). Section 51. Section 52(2)(b). Section 59(1). In section 59(3)(b), the words "or to subscribe the oath". Section 62. Section 68(1). In section 66(1), the words "under Schedule D or Schedule E". In section 165(1), the words from "the references" to "body corporate and". In section 229, in subsection (4), from the beginning to "determined and", and subsections (6) and (7). Section 233(3). In section 244(6), from the beginning to "abode, and". In section 247, subsections (1) and (4) as applied by section 28(8) of the Finance Act 1960. In section 259(5), the words "or other proper officer of the Crown". Section 359(6). Section 360(3). In section 362(2), the words following "payment of tax" to the end of the subsection (including the proviso). In section 367(1)(2), the words from "unless the Commissioners" to the end. Section 515(2)(3)(4)(6)(7). In Schedule 8, in paragraph 1(1) of Part III, the words from "within one month" to "shall also". In section 28(8), the words "and (4)". In section 51(7), the words "any person nominated for that purpose by". In section 58(6), the words "a person nominated for that purpose by".
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Section 588. Section 5(12). In section 12(1), the words "other officer of" (twice).
1964 c. 37.	The Income Tax Management Act 1964.	Section 588. Section 5(12). In section 12(1), the words "other officer of" (twice).

Chapter	Short Title	Extent of Repeal
1964 c. 37— cont.	The Income Tax Management Act 1964—cont.	In section 12(6), the words from "and in the application" to the end of the subsection. In Schedule 4, paragraph (2). In Schedule 4, the amendments of sections 51, 62(1) and 229(4) of the Income Tax Act 1952, in the amendments of sections 413 and 430 of that Act, and of section 24 of the Finance Act 1962, the words "under section 51 of the Income Tax Act 1952", and in the entry relating to section 507 of the Income Tax Act 1952, the words "to which section 9 of this Act applies".
1965 c. 25.	The Finance Act 1965.	In Schedule 10, paragraph 1(2), and, in paragraph 8(1), the words "or other officer of the Board". In Schedule 12, paragraph 5(2), so far as it relates to section 63(3) of the Income Tax Act 1952.
1966 c. 18.	The Finance Act 1966.	In Schedule 6, sub-paragraphs (2) and (4) of paragraph 6, in paragraph 9(7), the words "any person nominated for that purpose by", paragraphs 11(7) and 17(2), paragraph 20(4) so far as it relates to sections 62 and 63(1) of the Income Tax Act 1952, and paragraph 25.
S.I. 1952 No. 653.	The Income Tax (Service of Notices) Regulations 1952.	The whole instrument.
S.I. 1965 No. 433.	The Income Tax (Surtax etc.) Regulations 1965.	The whole instrument.
S.I. 1967 No. 149.	The Capital Gains Tax Regulations 1967.	Regulations 3, 4, 5 and 10(2).
S.I. 1967 No. 150.	The Capital Gains Tax (Service of Notices) Regulations 1967.	The whole instrument.

This Part of this Schedule comes into force on 6th April 1970.

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PART IX

OTHER CONSOLIDATION REPEALS

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	Section 72(2)(c). In section 83, paragraph 2 of Schedule B. Section 113(1). In section 117, paragraph 6 of Schedule C. In section 121, in the definition of "dividends" the words "(except in the phrase 'stock dividends or interest')". In section 122, the proviso to paragraph 1 of Schedule D. Section 132(1)(b). In section 137, in paragraph (c), the words "shall be such as may be determined by an inspector and", and in paragraph (f), the words "to the satisfaction of an inspector". Section 169(2)(4). Section 170(5). In section 193, in subsection (2), the words "of Ceylon or of any colony", paragraphs (b) and (c) of subsection (3), and, in subsection (5), from the beginning to "colony; and". In section 214, in subsection (1), the words "for the purpose of having the charge and care of any child of his or", and the words "take such charge or", and subsection (2). Section 222. Section 249(2)(a). In provisos (j) and (i) to section 258(2), the words "the income of". Section 348(5). Section 352(3). In section 379(4)(c) the words in which claims for relief under this section are to be made and approved and". In section 439(2) the words "under Schedules C and D". In section 440, in subsections (1) and (2), the words "under Schedules C and D".

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10—cont.	The Income Tax Act 1952—cont.	In section 442, in subsection (2), the words "without deduction of income tax", and, in subsection (3), the words "subsection (2) of" and "becomes chargeable as therein provided". In section 444, in subsections (1) and (2), the words "or society" wherever they occur and subsection (4). In section 443(5), the definition of "dividend".
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	Section 461. In the proviso to section 28(1), the words from the first "any person" to "Special Commissioners, and". In Schedule 2, paragraph 1.
5 & 6 Eliz. 2. c. 6.	The Ghana Independence Act 1957.	In Schedule 1, paragraph 5.
5 & 6 Eliz. 2. c. 60.	The Federation of Malaya Independence Act 1957.	In section 17(2)(b), the word "fourteen". In section 27, in subsections (4) and (5), the words from "except" to "nineteen hundred and sixty". In the Schedule, paragraph 7.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In Schedule 2, paragraph 1.
8 & 9 Eliz. 2. c. 52.	The Cyprus Act 1960.	In Schedule 2, paragraph 1.
8 & 9 Eliz. 2. c. 55.	The Nigeria Independence Act 1960.	In Schedule 3, paragraph 1.
9 & 10 Eliz. 2. c. 16.	The Sierra Leone Independence Act 1961.	In Schedule 2, paragraph 1.
10 & 11 Eliz. 2. c. 1.	The Tanganyika Independence Act 1961.	In Schedule 2, paragraph 1.
10 & 11 Eliz. 2. c. 40.	The Jamaica Independence Act 1962.	In Schedule 2, paragraph 1.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	The proviso to section 10(1). In section 16(1), the definition of "company". Section 22(4). In Schedule 9, paragraph 20. In Schedule 2, paragraph 1.
10 & 11 Eliz. 2. c. 54.	The Trinidad and Tobago Independence Act 1962.	In Schedule 3, paragraph 1.
10 & 11 Eliz. 2. c. 57.	The Uganda Independence Act 1962.	In section 16(6), the words "other payments being". Section 28(2). In Schedule 2, paragraph 1.
1963 c. 25.	The Finance Act 1963.	In Part I of Schedule 1, paragraph 1.
1963 c. 54.	The Kenya Independence Act 1963.	In Schedule 2, paragraph 1.
1963 c. 55.	The Zanzibar Act 1963.	In Part I of Schedule 1, paragraph 1.
1964 c. 46.	The Malawi Independence Act 1964.	In Schedule 2, paragraph 1.

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Chapter	Short Title	Extent
1964 c. 65.	The Zambia Independence Act 1964.	In Schedule 1, paragraph 1.
1964 c. 86.	The Malta Independence Act 1964.	In Schedule 2, paragraph 1.
1964 c. 93.	The Gambia Independence Act 1964.	In Schedule 2, paragraph 1.
1965 c. 25.	The Finance Act 1965.	Section 17(3). In section 17(9), the paragraph beginning "This subsection". Section 17(14). Section 18(6). In section 47(5), the words "except references in any provision specially relating to a winding up". Section 54(5)(7). In section 62(7)(6), the words "and (9)", and from "and with the substitution" to the end of the paragraph. In section 78(5)(c) the words "or to a loan creditor". In Schedule 15, in paragraph 12, the words from "inserted" to "there shall be". In Schedule 2, paragraph 1.
1966 c. 14.	The Guyana Independence Act 1966.	In Schedule 2, paragraph 1.
1966 c. 18.	The Finance Act 1966.	In Schedule 5, in paragraph 3(1), the words "and the exemption conferred by section 6(2) of the Atomic Energy Authority Act 1954", and paragraph 11(2).
1966 c. 23.	The Botswana Independence Act 1966.	In Part 1 of the Schedule, paragraph 1.
1966 c. 24.	The Lesotho Independence Act 1966.	In Part 1 of the Schedule, paragraph 1.
1966 c. 29.	The Singapore Act 1966.	In the Schedule, paragraph 6.
1966 c. 37.	The Barbados Independence Act 1966.	In Schedule 2, paragraph 1.
1968 c. 8.	The Mauritius Independence Act 1968.	In Schedule 2, paragraph 1.
1968 c. 44.	The Finance Act 1968.	In section 17(6), the words "and (3)". Section 33(5). In Schedule 10, in paragraph 6(1), the words "on him". In Schedule 13, paragraphs 1(4) and 5(1). In the Schedule, paragraph 1.
1968 c. 56.	The Swaziland Independence Act 1968.	In the Schedule, paragraph 1.
S.R. & O. 1921 No. 1699.	Regulations dated 10th November 1921 made by Commissioners of Inland Revenue under Finance Act 1921, s. 32.	In Regulation 12, from "and all the provisions" to second "those claims".

Chapter	Short Title	Extent
S.I. 1956 No. 715.	The Ulster and Colonial Savings Certificates (Income Tax Exemption) Regulations 1956.	In Regulation 1, from "Certificates issued under" to the end, and Regulation 2, and the Schedule.

The above repeals of section 132(1)(b) of the Income Tax Act 1952 and section 54(7) of the Finance Act 1965 have effect as respects income tax for the year 1969-70 and subsequent years of assessment, and as respects corporation tax for the financial year 1969 and subsequent financial years.

Subject to that, this Part of this Schedule has effect only in relation to tax for years of assessment and companies' accounting periods ending after 5th April 1970.

## PART X

## OBSOLETE OR UNNECESSARY PROVISIONS IN TAX ACTS

Chapter	Short Title	Extent of Repeal
53 & 54 Vict. c. 21.	The Inland Revenue Regulation Act 1890.	Sections 21, 22 and 35(2) so far as they relate to capital gains tax and corporation tax.
5 & 6 Geo. 5. c. 89.	The Finance (No. 2) Act 1915.	Section 5(1).
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	Section 5(2). In section 12(1), the words "under this Act". In section 17, the words "in the execution of this Act", and the whole section except as respects General Commissioners or Special Commissioners. In section 31(1), the words (after paragraph (b)) from "Where" to the end of the subsection. Section 32. In section 74, in subsection (2) the words "or other peace officer" and "or officer", and in subsection (5) the words "or his deputy" (twice). In section 117, paragraph 7 of Schedule C. In section 122, in paragraph 1 of Schedule D, the words "in each case for every twenty shillings of the annual amount of the profits or gains". Section 124(3). Section 126.

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10—cont.	The Income Tax Act 1952 —cont.	<p>In section 132(1), the words (after paragraph (c)) from “and the provisions” to the end of the subsection.</p> <p>In section 156, in paragraph 1A of Schedule E, the words “for every twenty shillings of the amount thereof for the year”.</p> <p>Section 157(4).</p> <p>Section 187(1)(b).</p> <p>Section 202(3).</p> <p>In section 223, proviso (i).</p> <p>In section 249, in subsection (3), the words “and any regulations made thereunder”, in proviso (b) to subsection (4), the words “or the liquidator of a company”, and, in subsection (5), the words from “and where” to the end of the subsection.</p> <p>In section 316, in subsections (1) and (2)(c), the words “on or after the appointed day”.</p> <p>In section 317, in subsections (1) to (4), the words “on or after the appointed day”.</p> <p>In section 318, in subsections (1) and (2), the words “on or after the appointed day”.</p> <p>Section 319.</p> <p>In section 368, the words “(save as herein is excepted)”.</p> <p>Section 373(1)(b).</p> <p>In section 392, the words “after the first day of May, nineteen hundred and twenty-two”.</p> <p>In section 439(2), proviso (b).</p> <p>In section 442(4), the words from “in such form” to “prescribe”.</p> <p>Section 444(3).</p> <p>In section 457(1), the words “bounty at the commencement of”.</p> <p>Section 457(5)(b).</p> <p>Section 463(5).</p> <p>In section 469, in subsections (1) and (2), the words “on or after the tenth day of April, nineteen hundred and fifty-one”.</p> <p>Section 473(2)(6).</p> <p>Section 479(2).</p>

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**Changes and effects yet to be applied to :**

- s. 59 ceases to have effect by [2004 c. 25 Sch. 4 para. 6](#)