

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1973, SCHEDULE 22. (See end of Document for details)

SCHEDULES

SCHEDULE 22

Section 59.

ENACTMENTS REPEALED

Modifications etc. (not altering text)

- C1** The text of s. 59(3)(a), Sch. 16A, Sch. 21 para. 5 and Sch. 22 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

REVENUE DUTIES

Chapter	Short title	Extent of repeal
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	Section 8.
14 & 15 Geo. 6 c. 43.	The Finance Act 1951.	Section 4.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 2.
1963 c. 25.	The Finance Act 1963.	Section 3. Section 4(1) and (3). Schedule 1.
1964 c. 49.	The Finance Act 1964.	Section 1(2) and (3). Section 2(3). Section 3(2). Section 4(3).
1968 c. 44.	The Finance Act 1968.	Section 3.
1969 c. 32.	The Finance Act 1969.	In section 1, subsections (1), (2) and (5)(c). Schedules 2 to 5. In Schedule 7, paragraph 3.
1970 c. 24.	The Finance Act 1970.	In section 7, in subsection (2), the words from “Schedule 5” to “1969 and”, and the words from “(tobacco” to “proof spirit”; and subsection (4).

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		Section 10.
1971 c. 68.	The Finance Act 1971.	Section 12.
1972 c. 41.	The Finance Act 1972.	Section 56.
		Sections 60 and 61.
		Schedule 8.

PART II

INCOME TAX AND CORPORATION TAX

Chapter	Short title	Extent of repeal
1965 c. 25	The Finance Act 1965	In section 94, in subsection (1) the words from “and of section 163(1)” to “Schedule D)” ; and in subsection (3) the words from “or of Chapter VIII”to “1970”.
1966 c. 18	The Finance Act 1966	In section 43, the words from “and Part II” to “ capital gains”.
1969 c. 32	The Finance Act 1969.	In Schedule 19, in paragraph 16(2), the words from “for the purposes”to “capital gains”.
1970 c.10.	The Income and Corporation Taxes Act 1970.	In section 108, paragraph 2 of Schedule D and, in paragraph 3, the words “and 2”.
		Section 258(8)(b).
		In section 461, in paragraph A, the words from “to recover tax” to the end of the paragraph.
		Section 466(2).
		In section 468(4), in the second column, the words “(4)” and “Section 466(2)”.
		In Schedule 8, the proviso to paragraph 4.
		In Schedule 15, in the Table in paragraph 11, the entries relating to section 94 of the Finance Act 1965.
1970 c.24.	The Finance Act 1970.	Section 19(2) (f) . In section 26(1) the definition of “controlling director” . In Schedule 5, in paragraph 12(7), the words “the proviso to paragraph 4 of Schedule 8”.
1970 c.54.	The Income and Corporation Taxes (No.2) Act 1970.	Section 2 .

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1971 c.68.	The Finance Act 1971.	In section 15, paragraphs (a) and (b) of subsection(2) and subsection(6). Section 18(2). In Schedule 6, paragraphs 10 and 64.
1972 c.41.	The Finance Act 1972.	Section 65(2). In section 92(2), (6) and (7) the word “surplus”, wherever it occurs. In Schedule 12, in paragraph 5(1) of Part IV the words from “and where” onwards, and in paragraph 5(2)(b) of that Part the words “and that price” and the words from “both” to “thereof and” . In Schedule 16, in paragraph 5(7)(c) the word “total” and paragraph 7(7) .

PART III

UNDERWRITERS

Chapter	Short title	Extent of repeal
1972 c.10.	The Income and Corporation Taxes Act 1970.	In Schedule 10, the following— in paragraph 1 the words “who elects to take advantage of the arrangements”, the word “such”, where it last occurs, and the words “who duly elects as aforesaid”; paragraphs 2 to 4; in paragraph 7(2) the words from “subsequent” to the end; in paragraph 11(1)(a) the words “for all income tax purposes”; in paragraph 11(2)(a) (iii) the words “which immediately preceded the year of assessment”; in paragraph 14, subparagraph (a).

These repeals have effect for the year 1973-74 and subsequent years of assessment and, so far as they relate to proviso (a) of paragraph 7(2) and paragraph 11(2)(a)(iii), also for the year 1972-73.

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PART IV

THE STOCK EXCHANGE

Chapter	Short title	Extent of repeal
21 & 22 Geo. 5. c. 28.	The Finance Act 1931.	Section 42.
1970 c.9.	The Taxes Management Act 1970.	In section 21 the words “or dealing broker”, wherever they occur, and, in subsection (7), the definition of “dealing broker”.
1970 c.10.	The Income and Corporation Taxes Act 1970.	In section 472(2), paragraph (c) and the words from “and, in the case” to the end. In section 477, in subsection (3), the words “or dealing broker”, in both places and, in subsection (6), the definition of “dealing broker”.

PART V

STAMP DUTY

Chapter	Short title	Extent of repeal
54 & 55 Vict. c. 39.	The Stamp Act 1891.	Section 82. In section 83, the words “makes, issues” and “or offers for subscription”. Sections 112 and 113. In Schedule 1 the headings “Bond for securing the payment or repayment of money or the transfer or retransfer of stock”, “Colonial Security”, “Debenture for securing the payment or repayment of money or the transfer of stock”, “Foreign Security”, and “Marketable Security”.
59 & 60 Vict. c. 28.	The Finance Act 1896.	Section 12.
62 & 63 Vict. c. 9.	The Finance Act 1899.	Sections 7 and 8.

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3 Edw. 7. c. 46.	The Revenue Act 1903.	Section 5.
7 Edw. 7. c. 13.	The Finance Act 1907.	Section 10.
7 Edw. 7. c. 24.	The Limited Partnerships Act 1907.	Section 11.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 39.
17 & 18 Geo. 5. c. 10.	The Finance Act 1927.	In section 55, in subsection (1), paragraph (A), and subsection (4).
18 & 19 Geo. 5. c. 17.	The Finance Act 1928.	In section 31, paragraph (1).
20 & 21 Geo. 5. c. 28.	The Finance Act 1930.	Section 41. Section 45.
23 & 24 Geo. 5. c. 19.	The Finance Act 1933.	Section 41.
24 & 25 Geo. 5. c. 32.	The Finance Act 1934.	Section 29.
9 & 10 Geo. 6. c. 64.	The Finance Act 1946.	Section 52(b).
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	Section 59.
11 & 12 Geo. 6. c. 49.	The Finance Act 1948.	Section 73.
5 & 6 Eliz. 2. c. 48.	The Electricity Act 1957.	In section 26, in subsection (6) the words from “and for the purposes” to the end of the subsection.
10 & 11 Eliz. 2. c. 46.	The Transport Act 1962.	In section 41, subsection (2) and in subsection (4) paragraph (a).
1963 c. 25.	The Finance Act 1963.	In section 57(1), the words “Marketable Security, paragraph (1)(b) (security not transferable by delivery)”. Section 58(2). In section 59, in subsection (1) the words “and paragraph (1)(a) and (c) and paragraphs (3) and (4) of the heading Marketable Security”, and in subsection (2) the words from “and section 82” to the end of the subsection. In section 62, in subsection (4) the words “82 and”, and in subsection (6) the words from “and in section 82” to the end of the subsection.

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1967 c. 54.	The Finance Act 1967.	Section 28. In section 29, subsection (1) in subsection (3) the words “(1) and” and subsection (4).
1967 c. 81.	The Companies Act 1967.	Section 44(8).
1968 c. 44.	The Finance Act 1968.	Section 56.
1968 c. 73.	The Transport Act 1968.	In section 160, in subsection (3) in paragraph (a) the words “or an issue of loan capital” and “or issue” and in each of paragraphs (b) and (c) the words “or issue of loan capital” and “or issue”, and subsection (4).
1969 c. 32.	The Finance Act 1969.	Section 56.
1969 c. 35.	The Transport (London) Act 1969.	Section 44(2).
1970 c. 24.	The Finance Act 1970.	In Schedule 7, paragraph 15.

- 1 Subject to paragraphs 2 and 3 below, these repeals have effect on and after 1st August 1973 but do not apply in relation to any case where stamp duty may be chargeable after that date in accordance with subsection (1) of section 49 of this Act.
- 2 In so far as they relate to duty chargeable—
- (a) by virtue of the heading “Marketable Security” in Schedule 1 to the Stamp Act 1891, and
- (b) under section 8 of the Finance Act 1899 (on loan capital), these repeals shall be deemed to have had effect on and after 1st January 1973.
- 3 These repeals are without prejudice to subsections (3)(a) and (9) of section 49 of this Act.

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