



Finance Act 1961

1961 CHAPTER 36 9 and 10 Eliz 2

PART I

CUSTOMS AND EXCISE

F1

Textual Amendments

F1 S. 1 repealed by Finance Act 1964 (c. 49, SIF 114), ss. 9, 26(7), **Sch. 9: Statute Law (Repeals) Act 1971 (c. 52)**

F2

Textual Amendments

F2 S. 2 repealed by Hydrocarbon Oil (Customs & Excise) Act 1971 (c. 12), s. 24(2), **Sch. 7: Statute Law (Repeals) Act 1971 (c. 52)**

F3

Textual Amendments

F3 S. 3 repealed by Hydrocarbon Oil (Customs & Excise) Act 1971 (c. 12), s. 24(2), **Sch. 7**

F4

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1961, Part I. (See end of Document for details)*

Textual Amendments

F4 S. 4 repealed by [Betting Duties Act 1963 \(c. 3\)](#), s. 6(1), [Sch. 3](#)

F5 5

Textual Amendments

F5 S. 5 repealed by [Betting Duties Act 1963 \(c. 3\)](#), s. 6(1), [Sch. 3](#); [Isle of Man Act 1979 \(c. 58, SIF 29:4\)](#), [Sch. 2](#)

F6 6—8

Textual Amendments

F6 Ss. 6—8 repealed by [Vehicles \(Excise\) Act 1962 \(c.13\)](#), s. 25(2), [Sch. 8](#)

F7 9

Textual Amendments

F7 S. 9, [Schs. 3, 4](#) repealed by [Excise Duties \(Surcharges or Rebates\) Act 1979 \(c. 8 SIF 40:1\)](#), s. 4(3), [Sch. 2](#)

F8 10

Textual Amendments

F8 S. 10 repealed by [Statute Law \(Repeals\) Act 1971 \(c. 52\)](#)

F9 11

Textual Amendments

F9 S. 11 repealed by [Customs and Excise Management Act 1979 \(c. 2 SIF 40:1\)](#), s. 177(3), [Sch. 6 pt. 1](#)

F10 12—
29.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1961, Part I. (See end of Document for details)

Textual Amendments

F10 Ss. 12—29 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 538(1), 539(1), [Sch. 16](#)

^{F11}**30**

Textual Amendments

F11 Ss. 30, [Sch. 5](#) repealed by [Statute Law Revision \(Consequential Repeals\) Act 1965 \(c. 55\)](#)

^{X1}**31** **Increase of rate of profits tax.**

As from the beginning of April, nineteen hundred and sixty-one, the rate at which the profits tax is to be charged by virtue of subsection (1) of section twenty-five of the Finance Act, 1958, shall be increased from twelve and a half per cent. to fifteen per cent.

Editorial Information

X1 The text of Ss.31, 32 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

32 **Excess profits tax, excess profits levy and special contribution: terminal date for making assessments.**

^{F12}

Textual Amendments

F12 S. 32 repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), s. 1(1), [Sch. 1 Pt. 8](#)

^{F13}**33**

Textual Amendments

F13 [S.33](#) repealed by Finance Act 1970 (c. 24 SIF 12:1), s. 36(8), [Sch. 8 pt. V](#)

^{F14}**34**

Textual Amendments

F14 S. 34 repealed by Finance Act 1986 (c. 41 SIF 65), s.114, [Sch. 23 pt. IX](#)

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1961, Part I. (See end of Document for details)*

F15 **35**

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Textual Amendments

F15 [S. 35](#) repealed by National Debt Act 1972 (c. 65 SIF 99), s.17(1), Sch.

F16 **36**

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Textual Amendments

F16 [S. 36](#) repealed by National Loans Act 1968 (c. 13 SIF 99:3), s. 24(2), Sch. 6 pt. I

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1961, Part I.