



Finance Act 1963

1963 CHAPTER 25

U.K.

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. [31st July 1963]

Editorial Information

- X1** The text of sections 55–67, 73(1)(2)(4)–(6), Sch. 11 was taken from SIF group 114 (Stamp Duty); sections 71, 73(1)(5)(6)(8), Sch. 14 from SIF group 99:3 (Public Finance and Economic Controls: National Debt); sections 5, 73(1)(5)(6) from SIF group 40:1 (Customs and Excise: Customs and Excise Duties); provisions omitted from SIF have been dealt with as referred to in other commentary.

Extent Information

- E1** For extent of this Act see s. 73(6)

Modifications etc. (not altering text)

- C1** Act modified (S.) by [Legal Aid \(Scotland\) Act 1986](#) (c. 47, SIF 77:2), s. 1, **Sch. 1 para. 1(4)**
- C2** Act applied (*prosp.*) by [Local Government Finance Act 1992](#) (c. 14), **ss. 111(9)**, 119(2) (with s. 118(1)(2)(4))
- C3** Act applied (S.) (1.4.1992) by [Valuation and Rating \(Scotland\) Act 1956](#) (c. 60), s. 22(3) (as substituted by [Local Government Finance Act 1992](#) (c. 14), s. 117(1), **Sch. 13 para. 10** (with s. 118(1)(2)(4))); S.I. 1992/818, **art. 2(a)**

Commencement Information

- I1** Act partly in force at Royal Assent, partly retrospective, see individual sections; all provisions so far as unrepealed wholly in force at 1.2.1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

PART I U.K.

CUSTOMS AND EXCISE

1 ^{F1} **U.K.**

Textual Amendments

F1 S. 1 repealed by Finance Act (c. 49), s. 26(7), Sch. 9

2 ^{F2} **U.K.**

Textual Amendments

F2 S. 2 Repealed by Statute Law (Repeals) Act 1976 (c. 16), Sch. 1 Pt. VI

3 ^{F3} **U.K.**

Textual Amendments

F3 S. 3 repealed by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. I

4 ^{F4} **U.K.**

Textual Amendments

F4 S. 4 repealed by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. I; Finance (No. 2) Act 1975 (c. 45), s. 75(5), Sch. 14 Pt. I; Matches and Mechanical Lighters Duties Act 1979 (c. 6), s. 9(1), Sch.

5 ^{F5} **U.K.**

Textual Amendments

F5 S. 5 repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. II Group 2

6 ^{F6} **U.K.**

Textual Amendments

F6 S. 6 repealed by Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), Sch. 4 Pt. I

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

7^{F7} **U.K.**

Textual Amendments

F7 S. 7 repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), [Sch. 6 Pt. I](#)

8^{F8} **U.K.**

Textual Amendments

F8 S. 8 repealed by [Hydrocarbon Oil \(Customs & Excise\) Act 1971 \(c. 12\)](#), s. 24(2), [Sch. 7](#)

9^{F9} **U.K.**

Textual Amendments

F9 S. 9 repealed by [Finance Act 1966 \(c. 18\)](#), s. 53(7), [Sch. 13 Pt. II](#)

PART II **U.K.**

10—^{F10} **U.K.**
51.

Textual Amendments

F10 Ss. 10–51 repealed (with saving for ss. 38, 39) by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 537, 538(1), [Sch. 14 para. 26](#), [Sch. 16](#)

PART III **U.K.**

52—^{F11} **U.K.**
54.

Textual Amendments

F11 Ss. 52–54 repealed (with savings) by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

PART IV **U.K.**

STAMP DUTIES

Reduction of duties

[^{F12}55 Reduced duty on conveyance or transfer on sale. **U.K.**

(1) Subject to subsections [^{F13}(1A) to] (3) below and to the following provisions of this Part of this Act, the stamp duty chargeable under the heading “Conveyance or Transfer on sale” in Schedule 1 to the ^{M1}Stamp Act 1891 shall be charged by reference to the amount or value of the consideration for the sale at the following rates, that is to say—

[where the amount or value of the consideration is [^{F15}£60,000] or under and
^{F14}(a) the instrument is certified, as described in section 34(4) of the Finance Act ^{M2}1958, at [^{F15}£60,000], nil;

[where paragraph (a) above does not apply and—
^{F16}(b) (i) the amount or value of the consideration does not exceed £500, and
(ii) the instrument is certified as described in section 34(4) of the ^{M3}Finance Act 1958 at £250,000,

the rate of 50p for every £50 or part of £50 of the consideration;

(c) where paragraph (a) above does not apply and—
(i) the amount or value of the consideration exceeds £500 but does not exceed £250,000, and
(ii) the instrument is certified as described in section 34(4) of the Finance Act 1958 at £250,000,

the rate of £1 for every £100 or part of £100 of the consideration;]

(d) where paragraphs (a) to (c) above do not apply and—
(i) the amount or value of the consideration does not exceed £500,000, and
(ii) the instrument is certified as described in section 34(4) of the Finance Act 1958 at £500,000,

the rate of [^{F17}£2.50p] for every £100 or part of £100 of the consideration; and

(e) in any other case the rate of [^{F18}£3.50p] for every £100 or part of £100 of the consideration;]

and any duty chargeable by reference to that heading shall be charged accordingly.

(1A) ^{F19}

(2) In relation to duty chargeable [^{F20}by reference to the heading mentioned in subsection (1) above] by virtue of the heading “Lease or Tack” in the said Schedule 1 in a case where part of the consideration consists of rent and that rent exceeds [^{F21}£600] a year, subsection (1) above shall have effect [^{F22}as if [^{F23}(a)] paragraph (a) and, in paragraphs (b) and (c), the words “paragraph (a) above does not apply and” were omitted]. [^{F24}and

(b) in paragraph (d) for the words “paragraphs (a) to (c)” there were substituted the words “paragraphs (b) and (c)”.]

(3) Nothing in this section shall affect any enactment imposing an upper limit on the amount of duty chargeable ad valorem.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

(4) F25]

Textual Amendments

- F12** S. 55 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F13** Words substituted by Finance Act 1986 (c. 41, SIF 114), **s. 64(2)(3)**
- F14** S. 55(1)(a)–(c) substituted by virtue of Finance Act 1984 (c. 43, SIF 114), **s. 109(1)**
- F15** Words in s. 55(1) substituted (retrospective to 23.3.1993 with application to instruments executed on or after 16.3.1993 and before 23.3.1993 and not stamped before 23.3.1993 and instruments executed on or after 23.3.1993) by 1993 c. 34, **s. 201(1)(a)(2)(4)**.
- F16** S. 55(1)(b)–(e) substituted (8.7.1997) for s. 55(1)(b)(c) by 1997 c. 58, **s. 49(2)(6)(7)** (with s. 3(3))
- F17** Words in s. 55(1)(d) substituted (*retrospective* to 16.3.1999 with effect as mentioned in **s. 111(4)** of the amending Act) by 1999 c. 16, ss. 111(2)(5), 123(4)
- F18** Words in s. 55(1)(e) substituted (*retrospective* to 16.3.1999 with effect as mentioned in **s. 111(4)** of the amending Act) by 1999 c. 16, ss. 111(3)(5), 123(4)
- F19** S. 55(1A)(which was inserted by Finance Act 1986 (c. 41, SIF 114), **s. 64(1)(3)**) is now repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**; subject to an amendment by 1997 c. 58, **s. 49(3)(6)(7)**
- F20** Words substituted by Finance Act 1986 (c. 41, SIF 114), **s. 64(2)(3)**
- F21** Words in s. 55(2) substituted (retrospective to 23.3.1993 with application to instruments executed on or after 16.3.1993 and before 23.3.1993 and not stamped before 23.3.1993 and instruments executed on or after 23.3.1993) by 1993 c. 34, **s. 201(1)(b)(2)(4)**.
- F22** Words substituted by Finance Act 1984 (c. 43, SIF 114), **s. 109(1)**
- F23** Word in s. 55(2) inserted (8.7.1997 with application as mentioned) by 1997 c. 58, **s. 49(4)(a)(6)(7)** (with s. 3(3))
- F24** S. 55(2)(b) and the word preceding it inserted (8.7.1997 with application as mentioned) by 1997 c. 58, **s. 49(4)(b)(6)(7)** (with s. 3(3))
- F25** S. 55(4) repealed by Finance Act 1970 (c. 24), **Sch. 8 Pt. V**

Modifications etc. (not altering text)

- C4** S. 55 modified (retrospective to 16.1.1992) by Stamp Duty (Temporary Provisions) Act 1992 (c. 2), **s. 1(1)(a)(b)(2)(4)**

Marginal Citations

- M1** 1891 c. 39.
M2 1958 c. 56(114).
M3 1958 c. 56.

[^{F26}56 Reduced duty on leases. U.K.]

- (1) F27
- (3) For the purposes of the said heading a lease granted for a fixed term and thereafter until determined shall be treated as a lease for a definite term equal to the fixed term together with such further period as must elapse before the earliest date at which the lease can be determined; and section 75 of the said Act of 1891 (agreements for leases) shall be construed accordingly.
- (4) Section 76, subsections (3) and (4) of section 77 and section 78 of the said Act of 1891 shall cease to have effect.]

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

Textual Amendments

- F26** S. 56 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F27** S. 56(1)(2) repealed with saving by Finance Act 1974 (c. 30), s. 49(2)(3), **Sch. 14 Pt. III**

Modifications etc. (not altering text)

- C5** The “said heading” means the heading “Lease or Tack” in Stamp Act 1891 (c. 39), **Sch. 1**
- C6** The text of ss. 56(4), 59(5), 68, 73(9) 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.

[^{F28}**57** **Miscellaneous reductions.** **U.K.**

- (1) The rates of stamp duty chargeable under or by reference to the following headings or parts of headings in Schedule 1 to the Stamp Act 1891, that is to say—
 - Bond, Covenant or Instrument of any kind whatsoever
^{F29}
 - Mortgage, Bond, Debenture, Covenant and Warrant of Attorney,
^{F30}
 shall be those at which the duty would be chargeable if section 52 of the ^{M4}Finance Act 1947 (which doubled the rates) had not been enacted.

(2)^{F31}]

Textual Amendments

- F28** S. 57 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F29** Words repealed with saving by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. V
- F30** Words repealed by Finance Act 1967 (c. 54), **Sch. 16 Pt. VII**, Finance Act 1970 (c. 24), **Sch. 8 Pt. IV** and (with saving) Finance Act 1974 (c. 30), s. 49(3), **Sch. 14 Pt. IV**
- F31** S. 57(2) repealed by Finance Act 1970 (c. 21), **Sch. 8 Pt. IV**

Marginal Citations

- M4** 1947 c. 35.

58^{F32} **U.K.**

Textual Amendments

- F32** S. 58 repealed by Finance Act 1974 (c. 30), **Sch. 14 Pt. VII**; and expressed to be repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

Bearer Instruments

[^{F33}**59** **Stamp duty on bearer instruments.** **U.K.**

(1)^{F34}

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

- (2) F35
- (5) Section 44 of the Finance Act 1944 (repayment of transfer duty in case of securities transferable by delivery) shall cease to have effect.]

Textual Amendments

- F33** S. 59 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F34** S. 59(1) repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**
- F35** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**

Modifications etc. (not altering text)

- C7** The text of ss. 56(4), 59(5), 68, 73(9) 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.

60 F36 **U.K.**

Textual Amendments

- F36** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**; and expressed to be repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

61 F37 **U.K.**

Textual Amendments

- F37** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**; and expressed to be repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

Miscellaneous

[^{F38}62 **Commonwealth stock. U.K.**

- (1) In Schedule 1 to the ^{M5}Stamp Act 1891, the heading “Conveyance or Transfer whether on sale or otherwise” (which relates to Canadian and colonial stock) shall be omitted, . . . ^{F39}.

- (2) F40
- (3) F41
- (4) F42
- (5) F43
- (6) F40]

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

Textual Amendments

- F38 S. 62 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F39 Words repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**
- F40 S. 62(2)(6) repealed by Finance Act 1986 (c. 41, SIF 114), **ss. 79(1)(a)(9)–(11)**, 114, Sch. 23 Pt. IX(2)
- F41 S. 62(3) repealed by Finance Act 1976 (c. 40), **Sch. 15 Pt. VI**
- F42 Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**
- F43 S. 62(5) repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), **Sch. 1 Pt. II Gp. 2**

Marginal Citations

- M5 1891 c. 39.

[^{F44}**63** **Securities for annual and other payments.** **U.K.**

In determining whether an instrument is—

- (a) the only, principal or primary security for any annuity or for any sum or sums of money within the meaning of paragraph (1) of the heading “Bond, Covenant or Instrument of any kind whatsoever” in Schedule 1 to the Stamp Act 1891; or
- (b) the only, principal or primary security for the payment or repayment of money within the meaning of paragraph (1) of the heading “Mortgage, Bond, Debenture, Covenant and Warrant of Attorney” in that Schedule,

no account shall be taken of any other instrument which is a security for the same annuity, sum or sums, or for the same payment or repayment, as the case may be, or for any part thereof, unless that other instrument is chargeable with stamp duty under either of the said paragraphs and is duly stamped.]

Textual Amendments

- F44 S. 63 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

64 ^{F45} **U.K.**

Textual Amendments

- F45 S. 64 repealed by Finance Act 1985 (c. 54, SIF 114), s. 98(6), **Sch. 27 Pt. IX(1)**

65 **Miscellaneous exemptions.** **U.K.**

(1) ^{F46}

^{F47}[(2) In Part VII of the ^{M6}Finance Act 1946 . . . ^{F48}, the references to a unit trust scheme shall be deemed not to include references—

- (a) to any common investment scheme under section 22 of the ^{M7}Charities Act 1960 [^{F49}or any common deposit scheme under section 22A of that Act]^{F50} or to any common investment scheme under section 24 or any common deposit scheme under section 25 of the Charities Act 1993]; or

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

- (b) to any unit trust scheme the units in which are, under the terms of the trust instrument relating to the scheme, required to be held only by bodies of persons established for charitable purposes only or trustees of trusts so established.]

^{F51}(3)

Textual Amendments

- F46** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI** and s. 65(1) expressed to be repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F47** S. 65(2) repealed (27.7.1999 with effect as mentioned in **Sch. 20 Pt. V(5)** of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(5)**, Notes 1, 2
- F48** Words repealed by Finance Act 1988 (c. 39, SIF 114), s. 148, **Sch. 14 Pt. XI**
- F49** Words in s. 65(2)(a) inserted (1.9.1992) by Charities Act 1992 (c. 41), s. 78(1), **Sch. 6 para. 2**; S.I. 1992/1900, art 2(1), **Sch.1**
- F50** Words in s. 65(2)(a) added (1.8.1993) by 1993 c. 10, ss. 98(1), 99(1), **Sch. 6 para. 5**.
- F51** S. 65(3) repealed (21.7.2008) by Statute Law (Repeals) Act 2008 (c. 12), **Sch. 1 Pt. 8**

Marginal Citations

- M6** 1946 c. 64.
M7 1960 c. 58.

66 ^{F52} **U.K.**

Textual Amendments

- F52** S. 66 repealed by Finance Act 1967 (c. 54), s. 29(5)(b), Sch. 16 Pt. III

67 ^{F53} **U.K.**

Textual Amendments

- F53** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI** and subject to an amendment to s. 67 (27.7.1999) by 1999 c. 16, ss. 113(3)(4), 114(1)(2), Sch. 16 para. 2, **Sch. 17 Pt. I para. 6**

PART V U.K.

MISCELLANEOUS

68 **Abolition of land tax. U.K.**

- (1) All properties which remained chargeable to land tax until the end of the land tax year 1962 - 63 shall be exonerated from land after the end of that year.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

(2) As respects land tax for the land tax year 1962 - 63 and for earlier years, and all other matters—

- (a) the functions of the Land Tax Commissioners shall be transferred to the Commissioners for the general purposes of the income tax for the respective divisions in which the properties are situated,
- (b) the functions of the collectors of land tax shall be transferred to the collectors of taxes ;

and the offices of the Land Tax Commissioner, clerk to Land Tax Commissioners and collector of land tax shall be abolished.

This subsection shall come into force on the 1st October 1963.

(3) This section shall not affect any compulsory redemption of land tax under section 39 of the Finance Act 1949 where the date on which the property became liable to redemption was a date falling on or before the 24th March 1963.

(4) In section “land tax year” means a period of twelve months ending with the 24th March.

Modifications etc. (not altering text)

- C8** The text of ss. 56(4), 59(5), 68, 73(9) 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.

69 ^{F54} **U.K.**

Textual Amendments

- F54** S. 69 repealed by [Finance Act 1965 \(c. 25\)](#), s. 97(5), [Sch. 22 Pt. V](#)

70 ^{F55} **U.K.**

Textual Amendments

- F55** S. 70 repealed by [Electricity and Gas Act 1963 \(c. 59\)](#), s. 4(2), [Sch. 2](#)

71 **Further provision for bearer bonds in respect of government securities** **U.K.**

(1) Subject to . . . ^{F56} regulations under this section, any person who is registered as the holder of any government security to which this section applies shall be entitled at his option to a bearer bond in lieu of the whole or any part of his holding; and the holder of such a bond shall be entitled, upon surrender of the bond, to be registered as the holder of the security represented by the bond.

(2) This section applies to government securities being stock to which Part V of the ^{M8}National Debt Act 1870 applies at the commencement of this Act, or securities of such other descriptions as may be prescribed by order of the Treasury.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

(3) The Treasury may make regulations, in respect of all or any descriptions of government securities for which bearer bonds are available, whether by virtue of this section or by virtue of the terms of issue of the securities, for regulating the issue of bearer bonds and of coupons for the payment of dividends thereon; and such regulations may make provision—

- (a) for any matters (other than income tax) for which provision is made at the commencement of this Act by Part V of the ^{M9}National Debt Act 1870 or by regulations under the said Part V in relation to stock subject to that Part;
- (b) for any incidental, supplementary or transitional matters relating to such bonds or coupons, and to transactions connected therewith, for which it appears to the Treasury to be necessary or expedient to provide:

Provided that nothing in such regulations, so far as applicable to securities in respect of which bearer bonds are available by virtue of the terms of issue, shall take away or abridge any rights conferred on the holders by those terms.

(4) Any power of the Treasury to make orders or regulations under this section shall be exercisable by statutory instrument; and any statutory instrument made by virtue of this section shall—

- (a) in the case of an order under subsection (2), be laid before Parliament after being made; and
- (b) in the case of regulations under subsection (3), be subject to annulment in pursuance of a resolution of either House of Parliament.

(5) In this section “government securities” means securities of any description comprised in the definition of “government stock” in [^{F57}section 15(1) of the ^{M10}National Debt Act 1972].

(6) ^{F58}

Textual Amendments

- F56** Words repealed by Finance Act 1987 (c. 16, SIF 99:6), s. 72(7), Sch. 16 Pt. XI
- F57** Words substituted by virtue of National Debt Act 1972 (c. 56), s. 15(2)
- F58** S. 71(6) repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), Sch. 1 Pt. III

Marginal Citations

- M8** 1870 c. 71.
- M9** 1870 c. 71.
- M10** 1972 c. 65.

72 ^{F59} **U.K.**

Textual Amendments

- F59** S. 72 repealed by National Loans Act 1968 (c. 13), s. 24(2), Sch. 6 Pt. I

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

73 Short title, commencement, construction, extent, amendments and repeals. U.K.

- (1) This Act may be cited as the Finance Act 1963.
- (2) Part IV of this Act (except section 67) shall come into force on the 1st August 1963.
- (3) ^{F60}
- (4) ^{F61}Part IV shall be construed as one with the Stamp Act 1891.
- (5) 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.
- (6) 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.
- (7) In consequence of, or otherwise in connection with, the enactment of Chapter II of Part II of this Act—
 - (a) ^{F62}
 - (b) the enactments mentioned in Parts I, II and III of Schedule 13 to this Act are hereby repealed, to the extent mentioned in the third column of that Schedule, but subject as respects the repeals contained in each Part to any provision made at the end of that Part as to the effect of those repeals;
 - (c) the enactments mentioned in Part IV of Schedule 13 to this Act are hereby repealed to the extent mentioned in the second column of that Part, from the date or, as the case may be, as respects the matters specified in relation thereto in the third column of that Part.
- (8) The enactments mentioned in Schedule 14 to this Act—
 - (a) so far as they are mentioned in Part I of that Schedule are hereby repealed to the extent mentioned in the second column of that Part as from the date specified in relation thereto in the third column of that Part;
 - (b) so far as they are mentioned in any other Part of that Schedule are hereby repealed to the extent mentioned in the third column of that Part,
 but subject as regards the repeals contained in any Part of that Schedule to any provision in relation thereto made at the end of that Part.
- (9) The provisions of Schedule 13 and 14 to this Act as to the operation or effect of repeals contained in those Schedules are without prejudice to the provisions of section 38(2) of the Interpretation Act 1889.

Textual Amendments

- F60** S. 73(3) repealed by [Customs and Excise Management Act 1979 \(c. 2\), s. 177\(3\), Sch. 6 Pt. I](#)
- F61** Words repealed by [Income and Corporation Taxes Act 1970 \(c. 10\), ss. 538, 539\(1\), Sch. 16; Finance Act 1975 \(c. 7\), ss. 50, 52\(2\)\(3\), 59, Sch. 13 Pt. I](#) and [Customs and Excise Management Act 1979 \(c. 2\), s. 177\(3\), Sch. 6 Pt. I](#)
- F62** S. 73(7)(a) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\), s. 1\(1\), Sch. 1 Pt. III](#)

Modifications etc. (not altering text)

- C9** S. 73(6) amended by [Northern Ireland Constitution Act 1973 \(c. 36\), s. 40](#)

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

- C10** The text of s. 73(7) and Sch. 11 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.
- C11** The text of ss. 56(4), 59(5), 68, 73(9) 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.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

^{F63}F63 SCHEDULE 1. U.K.

Textual Amendments

F63 Sch. 1 repealed by Finance Act 1973 (c. 51), s. 59(7), **Sch. 22 Pt. I**

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F63

^{F64}F64 SCHEDULE 2. U.K.

Textual Amendments

F64 Sch. 2 repealed by Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), **Sch. 4 Pt. I**

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F64

^{F65}F65 SCHEDULE 3. U.K.

Textual Amendments

F65 Sch. 3 repealed by Finance Act 1965 (c. 25), s. 97(5), **Sch. 22 Pt. II**

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F65

^{F66}F66 SCHEDULES
4–10 U.K.

Textual Amendments

F66 Schs. 4–10 repealed by Income and Corporation Taxes Act 1970 (c. 10), ss. 538(1), 539(1), **Sch. 16**

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F66

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

SCHEDULE 11 **U.K.**

Sections 55 and 56.

STAMP DUTY TABLES

Modifications etc. (not altering text)

C12 The text of s. 73(7) and Sch. 11 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I U.K.

... F67

Textual Amendments

F67 Sch. 11 Pt. I repealed by Finance Act 1984 (c. 43, SIF 114), s. 128(6), Sch. 23 Pt. X

PART II U.K.

REVISED TABLE OF STAMP DUTIES ON LEASES (PARAGRAPH (3) OF HEADING)

Modifications etc. (not altering text)

C13 References in new currency substituted by virtue of Decimal Currency Act 1969 (c. 19), s. 10(1)

	If the term does not exceed 7 years or is indefinite	If the term exceeds 7 years but does not exceed 35 years	If the term exceeds 35 years but does not exceed 100 years	If the term exceeds 100 years
Not exceeding £5 per annum	Nil	5p	30p	60p
Exceeding £5 and not exceeding £10	Nil	10p	60p	£1.20
Exceeding £10 and not exceeding £15	Nil	15p	90p	£1.80
Exceeding £15 and not exceeding £20	Nil	20p	£1.20	£2.40

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

Exceeding £20 and not exceeding £25	Nil	25p	£1.50	£3
Exceeding £25 and not exceeding £50	Nil	50p	£3	£6
Exceeding £50 and not exceeding £75				
Nil	75p	£4.50	£9	
Exceeding £75 and not exceeding £100	Nil	£1	£6	£12
Exceeding £100 for any full sum of £50 and also for any fractional part thereof	25p	50p	£3	£6

F68F68 SCHEDULE 12. U.K.

Textual Amendments

F68 Sch. 12 repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), Sch. 1 Pt. III

F68

SCHEDULE 13. U.K.

Section 73

REPEALS ARISING FROM CHAPTER II OF PART II OF THIS ACT

Modifications etc. (not altering text)

C14 The text of Sch. 13 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 U.K.

INCOME TAX REPEALS

Chapter	Short Title	Extent of Repeal
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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

2 & 3 Geo. 6.c. 75	The Compensation (Defence) Act 1939.	In section 2(2), the words from “and in particular” to “from rent”
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10	The Income Tax Act 1952.	<p>In Section 1, the words “Schedule A– Section eighty–two”.</p> <p>In section 6(1), the word “A”.</p> <p>Section 24.</p> <p>In section 25(2), the words “Schedule A”.</p> <p>Section 33.</p> <p>In section 41(1), the words “Schedule A”.</p> <p>Section 51(2).</p> <p>In Section 51(3), the words from “ Subject” to “revaluation”, and in the proviso, the words “Schedule A or”.</p> <p>In Section 52(4), the words “Schedule A or”.</p> <p>Sections 53, 72(2)(a) and 73(2).</p> <p>In Section 73(3), the words from “and if” to the end.</p> <p>Sections 74(7) and 80 to 82.</p> <p>In Section 83, paragraphs 3 to 6 of Schedule B.</p> <p>Sections 84 to 89 and 91 to 114.</p> <p>In Section 115, subsections (2) to (4).</p> <p>Section 116.</p> <p>In Section 122, in paragraph 1(b) of Schedule D, the words “Schedule A”.</p> <p>In Section 123(1), in Case VI, the words “ Schedule A”.</p> <p>In Section 125(1), the words from “who” to “are”.</p> <p>In Section 125(2), the words from “delivered” to “letter”.</p>

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

Sections 125(5) and 136.

In Section 137(c) the words “or annual value” and the words “of the annual value or”.

Sections 153(2) and 162(3).

In section 162(4), the words from “ and the asset” to “ Schedule A”.

Sections 162(5),171(2) and 172 to 179.

In Section 180(1), the words from “the property” to “under Schedule A”.

In Section 180(3),in the definition of “rent”, the words from “but does not” to the end.

Sections 182 and 183.

Section 204(2).

In Section 206(3),the words from “proviso (b)” to “ and of”.

In section 222,the words from “the income arising from the ownership” to “Schedule A and;”and the words from “and where” to “those lands, tenements, heraditaments or heritages”.

In section 262(5), the words “maintenance has the same meaning as in the said section one hundred and one, and” and the words from “(including any allowance)” to the end.

In section 262(8), the words “Schedule A or”

Section 270(6)(b).

In section 313, in the proviso, in paragraph (ii) the words from “the annual” to “collection”; paragraph (iii)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

and the word “and” preceding it.

In section 314(1), the words from “(not being” to “this Act).”

Section 314(6).

In section 315, in the definitions of “agricultural income” and “forestry income”, the words from “and income” to the end; the definition of “unit of assessment”.

Section 365(3).

In section 440(1), the word “A”.

Section 445(1)(b).

In section 447(1)(a), the words from “ under Schedule A” to “Act”.

Section 447(2).

In section 448, subsections (1)(a) and (2).

Section 453.

In section 469(6), the proviso.

Sections 474 and 475.

In section 476(2), paragraph (b) and the word “or” preceding it.

Section 477(2)(b).

Section 478.

In section 479(1), the words from “and where” to the end.

Section 509.

Schedules. 3, 5 and 7.

In Schedule 18, in Part III, in paragraph 2(3), the words “under Schedule A in respect of the property therein or” and in the proviso, the words from the beginning of paragraph (a) to

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

		“chargeable under Schedule B”; paragraph 2(4).
		In Schedule 23, in Part 1, paragraph 1(b); in Part 11, paragraphs 1 to 3; in paragraph 4(1), the words from “For the purpose” to “A and B”; paragraphs 6 to 11.
15&16 Geo. 6. & I Eliz. 2. c. 33.	The Finance Act 1952	In section 18(6), paragraph (“a”) and the word “or” following it.
		In section 26, the word “untaxed” wherever it occurs; in subsection (1)(b), the words “subject to the foregoing paragraph” and “rent or”; subsections (4) and (5); in subsection (8), paragraph (a) and the word “and” following it.
I & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 18(2).
2 & 3 Eliz. 2. c. 32.	The Atomic Energy Authority Act 1954.	In section 6(2), paragraph (a); in paragraph (c), the words from “under Schedule A” to “1952”; and the words from “Provided that” to “therein”.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	In section 16(5), paragraph (a) and the word “and” following it; in paragraph (b), the words “(or would fall to be made but for that exclusion)”.
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	Sections 18 and 19.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 17.
		In Schedule 6, in paragraph 1, the words from “or ‘one year’” to “Table” and the words “in subsection (2) of section one hundred and seven, and”; in Table 1, in column 1, the words “107(4)”, and column 2; in Table 111, in column 1, the words from “Schedule 5” to “1 and 2”.
7 & 8 Eliz. 2.c. 49.	The Chevening Estate Act 1959.	In section 2, in subsection (1), paragraph (a) the words “Schedule A or”,

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

8 & 9 Eliz. 2. e. 44.	The Finance Act 1960.	and in paragraph (“b”), the words from “under Schedule A” to “1952”; subsections (3) and (4). Section 39(3). In section 72, in subsection (3), in proviso (a), the words “or maintenance claim”, and proviso (b); subsection (5); in subsection (7), the words “or maintenance”; in subsection (8), the words “or maintenance”, and the words “maintenance claim” where last occurring; and in subsection (11), the definition of “maintenance claim”.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	In section 20(1), the words from “or in which” to “such a person”, and the words from “but–” to the end.

The above repeals shall have effect only as respects tax for the year 1964–65 and subsequent years, except that the repeal of section 136 of the Act of 1952, the repeals in sections 153 and 162 of and Schedule 18 to the Act of 1952, the first repeal of words in section 20(1) of the Finance Act 1961, and the repeal of any enactment in so far as the enactment relates to Schedule B, other than the repeal of paragraph 6 of Schedule B, shall also have effect as respects tax for the year 1963–64.

PART II **U.K.**

PROFITS TAX REPEALS

Chapter	Short Title	Extent of Repeal
I Edw. 8 & 1 Geo. 6. c. 54.	The Finance Act 1937.	In Schedule 4, in paragraph 4, the words from “and under which the annual value” to “such annual value”.
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	In Schedule 8, in Part 111, paragraph 3.
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	In Schedule 7, paragraph 2.

The first of the above repeals shall have effect in relation to chargeable accounting periods ending after the end of the year 1962–63, the second shall have effect as respects expenditure incurred after the 5th April 1963, and the third shall have effect in relation to chargeable accounting periods ending after the end of the year 1963–64.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

PART III U.K.

ESTATE DUTY REPEALS

Chapter	Short Title	Extent of Repeal
57 & 58 Vict. c. 30.	The Finance Act 1894.	In section 7(5), the proviso so far as unrepealed.
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act 1910	Sections 60(1) and 61(1).
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	In Schedule 7, in paragraph 1(7), the words from “and that value” to the end.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 28(4)(c).

The above repeals shall have effect in relation to deaths occurring after the 5th April 1963.

PART IV U.K.

OTHER REPEALS

Act	Extent of Repeal	Operation
The Lands Valuation (Scotland) Act 1854 (c. 91).	Section 2.	From the passing of this Act.
The Salmon and Freshwater Fisheries Act 1923 (c. 16).	In Schedule 1, in Part II, in paragraph (4), the words, “income tax or”.	From the passing of this Act.
The Landlord and Tenant Act 1927 (c. 36).	In section 16, the words “taxes (otherwise than by deduction from rent) or”, and in paragraph (a) the words “taxes or”	From the passing of this Act, except as respects taxes charged for periods ending on or before the 5th April 1964.
The Local Government Act 1929 (c. 17).	In section 79, in subsection (1), the words from “or,if” to the end, and subsection (2); section 81; in section 134, the definitions of “Gross annual value for income tax purposes” and “Net annual value for income tax purposes”.	From the passing of this Act.
The Land Drainage Act 1930 (c. 44).	In section 29(4), the words “from time to time” and “ for the time being”	As respects drainage rates for periods beginning after the 31st March 1964.
The Local Government Act 1933 (c. 51).	Section 297; in section 305, in the definition of “ Net annual value”, the words	From the passing of this Act.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

	from “either” to “ the said Schedule A”.	
The Tithe Act 1936 (c. 43).	Section 14; Schedule 4.	As respects instalments of annuities payable after the 1st October 1963.
The Agriculture Act 1947 (c. 48).	In section 78(1)(a) the words from “and the assessment” to the end.	From the passing of this Act.
The Local Government Act 1948 (c. 26)	Section 59(1).	From the passing of this Act.
The Representation of the People Act 1949 (c. 68).	Section 5(3)(b).	From the passing of this Act.
The Tithe Act 1951 (c. 62).	In section 3(1), the words from “ and to” to “thereof”;section 9.	As respects instalments of annuities payable after the 1st October 1963.
The Drainage Rates Act 1958 (c. 37).	In section 1, in subsection (2) (a) and in subsection (5), the words from “or under” to “that Act”.	As respects drainage rates for periods beginning after the 31st March 1964.
The Finance Act 1958 (c. 56).	Section 38(2)(b).	As respects instalments of annuities payable after the 1st October 1963.
The Land Drainage Act 1961 (c. 48).	In section 1, the words “for the time being”; in section 14(4), paragraph (b), the word “and” preceding it, and the words “or cancellation”; in section 23(4)(b),the words “last” and “before the said date”.	As respects drainage rates or charges for periods beginning after the 31st March, 1964.
The Drainage Rates Act 1963 (c. 10).	In section 1, in subsection (3), paragraph (b) and the word “and” preceding it, and subsection (4).	As respects drainage rates for periods beginning after the 31st March 1964.

Modifications etc. (not altering text)

C15 The text of Sch. 14 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

PART I U.K.

F69
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Textual Amendments

F69 Sch. 14 Pt. I repealed by Statute Law (Repeals) Act 1989 (c.43), s. 1(1), **Sch. 1 Pt. II**

PART II U.K.

INCOME TAX REPEALS

Chapter	Short Title	Extent of Repeal
3 & 4 Eliz. 2. c. 15.	The Finance Act 1955.	Section 2(3).
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	In section 40(1), in the proviso, the word “or”.
5 & 6 Eliz. 2 c. 49.	The Finance Act 1957.	Section 12(4). In section 23(1), the proviso.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 14(2).
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 27.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	Section 16. In section 23, subsections (2) to (6). In section 26, subsections (2) and (3).

The above repeals shall have effect as respects tax for the year 1963–64 and subsequent years of assessment.

PART III U.K.

REPEAL RELATING TO ESTATE DUTY

Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 27(1).

The above repeal shall have effect as respects deaths occurring on or after the 4th April 1963.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

PART IV U.K.

STAMP DUTY REPEALS

Chapter	Short Title	Extent of Repeal
23 & 24 Vict. c. 5.	The Indian Securities Act 1860.	Section 2.
33 & 34 Vict. c. 71.	The National Debt Act 1870.	Section 71.
40 & 41 Vict. c. 59.	The Colonial Stock Act 1877.	Section 8.
54 & 55 Vict. c. 39.	The Stamp Act 1891.	Section 76. In section 77, subsections (3) and (4). Section 78. Section 84. Section 107. Section 108. In section 109, subsection 92). In Schedule 1, the heading “Conveyance of Transfer whether on sale or otherwise” and in the heading “Conveyance or Transfer by way of security” the words “(except such stocj as aforesaid)”, in the heading “Lease or Tack” paragraph (1), in the heading “Marketable Security” paragraph (1)(a) and (c) and paragraphs (3) and (4), and the heading “Share Warrant and Stock Certificate to Bearer”.
58 & 59 Vict. c. 16.	The Finance Act 1895.	Section 14.
62 & 63 Vict. c. 9.	The Finance Act 1899.	Section 4. In section 5, subsection (1) and in subsection (2) the words down to “that section ; and” and the words “under this section”. Section 6.
10 Edw. 7 & 1 Geo. 5. c. 8.	The Finance (1909–10) Act 1910.	Section 75.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

		Section 76.
1 & 2 Geo. 5. c. 48.	The Finance Act 1911.	Section 13.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 38.
26 Geo. 5 & 1 Edw. 8. c. 34.	The Finance Act 1936.	Section 28.
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	In section 37, subsection (5) and in subsection (6) the definition of “stock” and “guaranteed stock”.
7 & 8 Geo. 6. c. 23.	The Finance Act 1944.	Section 44.
9 & 10 Geo. 6. c. 23.	The Finance Act 1946.	Section 55. In section 57, in the definition of “certificate to bearer” the words from “or the delivery of which” to the end.
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	In section 52, subsections (1) and (2) except so far as they relate to the duty chargeable under sections 77 and 79 of the Finance (1909–10) Act 1910. Section 53 except subsection (4). Section 54(1) and (2). Section 55.
14 Geo. 6. c. 15.	The Finance Act 1950.	Section 37. Section 38.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 31(2).
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 34 except subsections (4) and (8).
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 31.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	Section 34(2).

The above repeals shall come into force on 1st August 1963.

PART V U.K.

LAND TAX REDEMPTION REPEALS

Chapter	Short Title	Extent of Repeal
42 Geo. 3. c. 116.	The Land Tax Redemption Act 1802.	From the beginning of the Act to section 77.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

		Section 78 from the beginning of the section to the words “forthwith extinguished”.
		Section 79 from the beginning of the section to the words “forthwith extinguished”.
		Sections 80 and 81.
		Section 82 from the beginning of the section to the words “borne in future”.
		Sections 83 and 84.
		In section 114 the proviso.
		Sections 131 to 139.
		Sections 143 to 149.
		In section 155 the words from the beginning of the section to “purchased as aforesaid” and the words from “and the rest of such manors” to the end of the section.
		Section 164 onwards to the end of the Act.
45 Geo. 3. c. 77.	The Land Tax Redemption Act 1805.	The whole Act.
50 Geo. 3. c. 58.	The Land Tax Redemption Act 1810.	Section 2 from the beginning of the section to the words “forthwith extinguished”.
53 Geo. 3. c. 123.	The Land Tax Redemption Act 1813.	Sections 1 to 12.
		Section 13 except as respects money arising from compulsory redemption under section 39 of the Finance Act 1949.
		Sections 14 to 22.
		Section 26 from the beginning of the section to the words “with any other living” in the second place where they occur.
		Section 27.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

		Section 28 from the beginning of the section to the words “forthwith extinguished”.
		Section 29 onwards to the end of the Act.
54 Geo. 3. c. 173.	The Land Tax Redemption Act 1814.	The whole Act.
57 Geo. 3. c. 100.	The Land Tax Redemption Act 1817.	The whole Act except sections 20 and 21.
5 Geo. 4. c. 78.	The Duchy of Cornwall Act 1824.	The whole Act.
1 & 2 Vict. c. 58.	The Land Tax Redemption Act 1838.	The whole Act.
8 & 9 Vict. c. 118.	The Inclosure Act 1845.	In section 138 the words “the land tax or of”.
16 & 17 Vict. c. 90.	The Land Tax Redemption (Investment) Act 1853.	The whole Act except as respects money arising from compulsory redemption under section 39 of the Finance Act 1949.
16 & 17 Vict. c. 117.	The Land Tax Redemption (No. 2) Act 1853.	The whole Act.
59 & 60 Vict. c. 28.	The Finance Act 1896.	Part VI except sections 33 and 36. Section 33 except paragraph (a). In section 36, paragraph (1). In section 39 the words from “Part six” to the end of the section.
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	Section 41.

The above repeals shall come into force on the passing of this Act.

PART VI **U.K.**

OTHER LAND TAX REPEALS

Chapter	Short Title	Extent of Repeal
38 Geo. 3. c. 5.	The Land Tax Act 1797.	The whole Act except sections 30 and 31.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

38 Geo. 3. c. 48.	The Land Tax Commissioners Act 1798.	The whole Act.
7 & 8 Geo. 4. c. 17.	The Distress (Costs) Act 1827.	The words “land tax”.
7 & 8 Geo. 4. c. 75.	The Land Tax Commissioners Act 1827.	The whole Act.
9 Geo. 4. c. 38.	The Land Tax Commissioners Act 1828.	The whole Act.
3 & 4 Will. 4. c. 13.	The Public Revenue (Scotland) Act 1833.	In section 1 the words “land tax or”. Section 4. In section 8 the words “and land tax”.
8 & 9 Vict. c. 18.	The Lnad Clauses Consolidation Act 1845.	In section 69 the words “the purchase or redemption of the land tax or”.
8 & 9 Vict. c. 19.	The Land Cluases Consolidation (Scotland) Act 1845.	In section 67 the words “the purchase or redemption of the land tax or”.
20 & 21 Vict. c. 58.	The Lands Valuation (Scotland) Act 1857.	In section 3 the words “or the land tax”.
23 & 24 Vict. c. 112.	The Defence Act 1860.	In section 33 the words “land tax”.
43 & 44 Vict. c. 19.	The Taxes Management Act 1880.	The whole Act.
46 & 47 Vict. c. 62.	The Revenue Act 1883.	Sections 12 and 13.
47 & 48 Vict. c. 62.	The Revenue Act 1884.	Section 7.
51 & 52 Vict. c. 20.	The Glebe Lands Act 1888.	In section 4(2)(b) the words “land tax”.
52 & 53 Vict. c. 42.	The Revenue Act 1889.	Section 14.
52 & 53 Vict. c. 50.	The Local Government (Scotland) Act 1889.	Section 102.
55 & 56 Vict. c. 25.	The Taxes (Regulation of Remuneration) Amendment Act 1892.	The whole Act.
61 & 62 Vict. c. 10.	The Finance Act 1898.	Part IV.
6 Edw. 7. c. 52.	The Land Tax Commissioners Act 1906.	The whole Act.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 63.
11 & 12 Geo. 5. c. 32.	The Finance Act 1921.	Section 64.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

15 & 16 Geo. 5. c. 18.	The Settled Land Act 1925.	In section 73(1)(ii) the words “land–tax”.
15 & 16 Geo. 5. c. 20.	The Law of Property Act 1925.	In section 1(2)(d) the words “Land tax”.
15 & 16 Geo. 5. c. 21.	The Land Registration Act 1925.	In section 70(1)(e) the words “Land tax”.
15 & 16 Geo. 5. c. 24.	The Universities and College Estates Act 1925.	In section 26(1)(ii) the words “land–tax”.
15 & 16 Geo. 5. c. 87.	The Tithe Act 1925.	Section 8(2). In section 10(4) the words “land tax or other”.
17 & 18 Geo. 5. c. 10.	The Finance Act 1927.	Section 54.
18 & 19 Geo. 5. c. 17.	The Finance Act 1928.	Section 33.
21 & 22 Geo. 5. c. 28.	The Finance Act 1931.	Section 37.
23 & 24 Geo. 5. c. 41.	The Administration of Justice (Scotland) Act 1933.	In section 7 the words “the Taxes Management Act 1880”.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938.	Section 52.
2 & 3 Geo. 6. c. 75.	The Compensation (Defence) Act 1939.	In section 2(2) the words “and the enactments relating to land tax”.
5 & 6 Geo. 6. c. 21.	The Finance Act 1942.	Section 42. Schedule 10 Part II.
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act 1945.	Section 60(1). Schedule 9.
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	Sections 37 and 38. Section 42(1), (2), (3), (5). Section 43 but not so as to affect regulations made under that section before the passing of this Act. Section 44(2)(a) including the word “and”. Section 45(3).
14 & 15 Geo. 6. c. 39.	The Common Informers Act 1951.	In the Schedule the entry relating to the Land Tax Commissioners Act 1798.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	In section 461, in subsection (1) and in

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	subsection (2), the words “and land tax”. Section 27(2).
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The above repeals shall come into force on 1st October 1963, and shall not affect the operation of any enactment in relation to land tax chargeable for the year from 25th March 1962 to 24th March '963 or for any earlier period, or in relation to the collection or recovery of any such tax.

PART VII U.K.

IRISH LAND PURCHASE REPEALS

Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 48.	The Purchase of Lnad (Ireland) Act 1891.	Sections 1, 2 and 4.
55 & 56 Vict. c. 48.	The Bank Act 1892.	In section 4(6), the words “and Guaranteed Land stock”, the word “two”, the words “in the case of the Local Lands stock” and the words from “and in the case” to the end of the section.
10 & 11 Geo. 5. c. 67.	The Government of Ireland Act 1920.	In section 26(5), in the definition of “purchase annuities” the words from “in addition” to “1891” where it first occurs.
25 & 26 Geo. 5. c. 21.	The Northern Ireland Land Purchase (Winding-up) Act 1935.	In Schedule 2, paragraph (a), the words “the Land Purchase Account”.
1 & 2 Geo. 6. c. 25.	The Eire (Confirmation of Agreements) Act 1938.	In Schedule 2, paragraph 1.
5 & 6 Geo. 6. c. 21.	The Finance Act 1942.	In Schedule 11, Part I, the words “Guaranteed Land Stock”.
7 & 8 Eliz. 2. c. 6.	The National Debt Act 1958.	In section 15(1), the words “Guaranteed Land Stock”.

The above repeals shall come into force one month after the date fixed by the Treasury under this Act for the redemption of Guaranteed Land Stock.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

PART VIII **U.K.**

F70

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Textual Amendments

F70 Sch. 14 Pt. VIII repealed by Statute Law (Repeals) Act 1986 (c.12), s. 1(1), **Sch. 1 Pt. III**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1963.