



# Finance Act 1966

## CHAPTER 18

### FINANCE ACT 1966

#### PART I

##### CUSTOMS AND EXCISE

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2	Reliefs for shipbuilders in respect of certain duties.
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##### *Duties relating to betting and gaming*

12	General Betting Duty.
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##### *Duties relating to betting and gaming*

15	Additional or supplementary provisions as to duties on betting or gaming.
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#### PART II

17—25	.....
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*Status: Point in time view as at 01/02/1991.**Changes to legislation: There are currently no known outstanding effects for the Finance Act 1966. (See end of Document for details)***PART III****CORPORATION TAX ACTS**

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27	Amendments of Corporation Tax Acts.
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**PART VII****MISCELLANEOUS**

45	Harbour reorganisation schemes: corporation tax and stamp duty.
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53	Short title, construction, extent and repeals.

**SCHEDULES****SCHEDULE 1 — Reliefs For Shipbuilders****Part I — DETERMINATION OF OPEN MARKET VALUE**

1 (1) The open market value of any vessel or other...

**Part II — REDUCTIONS IN PURCHASE PRICE OR OPEN MARKET VALUE**

2 (1) Where the amount payable in respect of any vessel...

3 If, after consultation with the Board of Trade, it appears...

**Part III — SUPPLEMENTAL**

4 The following provisions of the Customs and Excise Management Act...

5 (1) Any officer or person authorised by the Commissioners may...

6 (1) Any dispute as to the determination for the purposes...

7 The making by the Commissioners of a payment under the...

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2..... SCHEDULE —

SCHEDULE 3 — Supplementary Provisions as to Duties relating to Betting and Gaming

Part I — DUTIES RELATING TO BETTING

- 1—5 .....
- 6 In Schedule 1 to the Betting, Gaming and Lotteries Act...
- 7—26 .....

4..... SCHEDULE —

SCHEDULE 5 — Amendments of Corporation Tax Acts

- 1—18 .....

*Transitional relief for company with overseas trading income which is a member of a group*

- 19 In paragraph 3(3) of Schedule 20 to the Finance Act...
- 20 .....

SCHEDULE 6 — Administration of Corporation Tax Acts

- 1—13 .....

*Priority of corporation tax and other tax in liquidation*

- 14 In . . . . . (priority of debts)...
- 15—22 .....

*Transitional relief for existing companies with overseas trading income*

- 23 (1) If a company fraudulently or negligently—
- 24—27 .....

7..... SCHEDULE —

8..... SCHEDULE —

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SCHEDULE 13 — REPEALS

**Status:**

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**Changes to legislation:**

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