



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\(10\)](#)

Status: Point in time view as at 19/11/1998.

Changes to legislation: Finance Act 1969 is up to date with all changes known to be in force on or before 13 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

PART I

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

(1) . . . ^{F1}

(2) . . . ^{F2}

(3) . . . ^{F3}

(4) Subject to any new order of the Treasury under section 2 of the ^{M1}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 ^{M2}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).

[^{F4}(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) . . . ^{F5}
- (c) . . . ^{F6}
- (d) . . . ^{F7}]

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) . . . ^{F9}

(8) . . . ^{F10}

(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) . . . ^{F11}

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 ^{F12}

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 ^{F13}

Textual Amendments

F13 S. 5 repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), **Sch.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

6 ^{F14}

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. ^{F15}

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) . . . ^{F16}

(5) For the purposes of section 228 of the ^{M3}Income Tax Act 1952 (relief in respect of income accumulated under trusts) no account shall be taken of any tax paid in respect of income for a year of assessment beginning after the year 1968-69 or of any relief to which a person would have been entitled for such a year of assessment in the circumstances mentioned in that section.

(6) . . . ^{F16}

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**

Marginal Citations

M3 1952 c. 10.

12— ^{F17}
15.

Textual Amendments

F17 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 ^{F18}

Textual Amendments

F18 S. 16 repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), s. 1(1), **Sch. Pt. VI**

17— ^{F19}
34.

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Textual Amendments

F19 Ss. 16(3)–(4), 17–34 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

PARTS III—V

35— **F20**
40.

Textual Amendments

F20 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. **F21**

Textual Amendments

F21 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

F22 **43**

Textual Amendments

F22 Ss. 43-49 repealed (19.11.1998) by [1998 c. 43](#), s. 1(1), **Sch. 1 Pt. IV** Group 2

F23 **44**

Textual Amendments

F23 Ss. 43-49 repealed (19.11.1998) by [1998 c. 43](#), s. 1(1), **Sch. 1 Pt. IV** Group 2

F24 **45**

Textual Amendments

F24 Ss. 43-49 repealed (19.11.1998) by [1998 c. 43](#), s. 1(1), **Sch. 1 Pt. IV** Group 2

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F25 **46**

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Textual Amendments
F25 Ss. 43-49 repealed (19.11.1998) by 1998 c. 43, s. 1(1), **Sch. 1 Pt. IV** Group 2

F26 **47**

.....
Textual Amendments
F26 Ss. 43-49 repealed (19.11.1998) by 1998 c. 43, s. 1(1), **Sch. 1 Pt. IV** Group 2

F27 **48**

.....
Textual Amendments
F27 Ss. 43-49 repealed (19.11.1998) by 1998 c. 43, s. 1(1), **Sch. 1 Pt. IV** Group 2

F28 **49**

.....
Textual Amendments
F28 Ss. 43-49 repealed (19.11.1998) by 1998 c. 43, s. 1(1), **Sch. 1 Pt. IV** Group 2

50 F29

.....
Textual Amendments
F29 S. 50 repealed by Finance Act 1971 (c. 68), s. 69(7), **Sch. 14 Pt. VII**

51 F30

.....
Textual Amendments
F30 S. 51 repealed by Finance Act 1972 (c. 41), ss. 122(5), 134(7), **Sch. 28 Pt. IX**

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PART VI

MISCELLANEOUS

52 F31

Textual Amendments

F31 S. 52 repealed by Finance Act 1990 (c. 29), s. 132, Sch. 19 Pt. IV

53 F32

Textual Amendments

F32 S. 53 repealed by Income and Corporation Taxes Act 1970 (c. 10), s. 539(1), Sch. 16

54 F33

Textual Amendments

F33 S. 54 repealed by Customs and Excise Duties (General Reliefs) Act 1979 (c. 3), s. 19(2), Sch. 3 Pt. I

55 F34

Textual Amendments

F34 S. 55 repealed by Finance Act 1972 (c. 41), ss. 54(8), 134(7), Sch. 28 Pt. II

56 F35

Textual Amendments

F35 S. 56 repealed by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. V

57 F36

Textual Amendments

F36 S. 57 repealed by Finance Act 1970 (c. 24), ss. 35(5), 36(8), Sch. 8 Pt. VI

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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 [^{F37}the Department of Trade and Industry or the [^{F38}Office for National Statistics]], the Board of Inland Revenue may disclose to an authorised officer of that Department or Office—
- (a) the names and addresses of persons (in this section referred to as “employers”) required under [^{F39}section [^{F40}203 of the ^{M4}Income and Corporation Taxes Act 1988]] (pay as you earn) to make deductions of tax from payments of, or on account of, emoluments to which that section applies; and
 - (b) information concerning the number of persons (in this section referred to as “employees”) in receipt of emoluments paid by an employer.
- (2) For the purpose of any statistical survey relating to earnings conducted or to be conducted by the [^{F38}Office for National Statistics] and Productivity, the Board of Inland Revenue may disclose to an authorised officer of [^{F41}that Office] 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 ^{M5}Income Tax Management Act 1964 or otherwise.
- (4) Subject to subsection (5) below, no information obtained by virtue of this section by an officer of the Department of Employment and Productivity [^{F42}or of the Department of Trade and Industry or of the [^{F38}Office for National Statistics]] may be disclosed except—
- (a) to another officer of that Department or Office 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. [^{F43}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.]

[^{F43}Table

Body	Enactment
^{F44} . . .	^{F44} . . .
^{F44} . . .	^{F44} . . .
The Northern Ireland Training Authority.	The ^{M6} Industrial Training (Northern Ireland) Order 1984.
A local planning authority within the meaning of [^{F45} the Town and Country Planning Act 1990] and any board which exercises for any area the functions of such an authority.	[^{F46} Part II of the ^{M7} Town and Country Planning Act 1990]
A planning authority as defined in [^{F47} section 1 of the Town and	Part II of the ^{M8} Town and Country Planning (Scotland) Act [^{F48} 1997].

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Country Planning (Scotland) Act 1997].

The Welsh Development Agency.

[^{F49}The Scottish Development Agency][^{F49}Scottish Enterprise.]

^{F50} . . .

[^{F51}The Highlands and Islands Development Board][^{F51}Highlands and Islands Enterprise.]

A development corporation within the meaning of the ^{M15} New Towns Act 1981.

A development corporation within the meaning of the ^{M17} New Towns (Scotland) Act 1968.

A new town commission within the meaning of the ^{M19} New Towns Act (Northern Ireland) 1965.

The ^{M9} Welsh Development Agency Act 1975.

[^{F49}The ^{M10}Scottish Development Agency Act 1975.][^{F49}Part I of the ^{M11} Enterprise and New Towns (Scotland) Act 1990.]

^{F50} . . .

[^{F51}The ^{M12M13}Highlands and Islands Development (Scotland) Acts 1965 and 1968.][^{F51}Part I of the ^{M14} Enterprise and New Towns (Scotland) Act 1990.]

Section 4 of the ^{M16} New Towns Act 1981.

Section 3 of the ^{M18} New Towns (Scotland) Act 1968.

Section 7 of the ^{M20} 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—
- 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
 - 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) [^{F52}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.
- (7) References in this section to the Department of Employment and Productivity [^{F53}the Department of Trade and Industry or the [^{F38}Office for National Statistics]] include references to any department of the Government of Northern Ireland carrying out similar functions.

Textual Amendments

F37 Words substituted by S.I. 1989/992, art. 6(4), Sch. 2 para. 1(1)(a)

F38 Words in s. 58(1)(2)(4)(7) substituted (1.4.1996) by S.I. 1996/273, art. 5(1), Sch. 2 para. 17

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- F39** Words substituted by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 537(2), **Sch. 15 para. 11** Table Pt. 11
- F40** Words substituted by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844(1)(2), **Sch. 29 para. 32**
- F41** Words in s. 58(2) substituted (1.1.1996) by S.I. 1995/2986 , art. 11 , **Sch. para. 6(b)**
- F42** Words substituted by S.I. 1989/992 , art. 6(4) , **Sch. 2 para. 1(1)(b)**
- F43** Words added by [Finance \(No. 2\) Act 1987 \(c. 51, SIF 63:1\)](#) , s. **69(1)(2)**
- F44** 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** .
- F45** Words substituted by [Planning \(Consequential Provisions\) Act 1990 \(c. 11, SIF 123:1, 2\)](#), s. 4, **Sch. 2 para 23(a)**
- F46** Words substituted by [Planning \(Consequential Provisions\) Act 1990 \(c. 11, SIF 123:1, 2\)](#), s. 4, **Sch. 2 para. 23(b)**
- 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 “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)**
- F50** 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**
- F51** 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)**
- F52** Words substituted by [Finance \(No. 2\) Act 1987 \(c. 51, SIF 63:1, 2\)](#) , s. **69(1)(3)**
- F53** Words substituted by S.I. 1989/992 , art. 6(4) , **Sch. 2 para. 1(1)(c)**

Marginal Citations

- M4** 1988 c. 1.
- M5** 1964 c. 37 .
- M6** S.I. 1984/1159 (N.I. 9)
- M7** 1990 c.8(123:1)
- M8** 1972 c. 52 (123:2
- M9** 1975 c.70(64)
- M10** 1975 c. 69(64)
- M11** 1990 c. 35(64)
- M12** 1965 c. 46(64).
- M13** 1968 c. 51(64).
- M14** 1990 c. 35(64)
- M15** 1981 c. 64(123:3).
- M16** 1981 c. 64(123:3).
- M17** 1968 c. 16(123:4).
- M18** 1968 c. 16(123:4).
- M19** 1965 c.13 (N.I.) .
- M20** 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

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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 ^{M21}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

M21 1963 c. 2.

60 Amendments for purposes of tax consolidation.

The enactments specified in Schedule 20 to this Act shall have effect subject to the amendments specified in that Schedule, being amendments designed to facilitate, or otherwise desirable in connection with, the consolidation of the Income Tax Acts, the Corporation Tax Acts and certain enactments relating to capital gains tax.

61 Citation, interpretation, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1969.
- (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 [^{F54}the Customs and Excise Acts 1979];
 - (b) . . . ^{F55}
 - (c) . . . ^{F56}
 - (d) . . . ^{F57}
 - (e) . . . ^{F58}
- (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.

Textual Amendments

- F54** S. 61(3)(a): Words substituted by [Customs and Excise Management Act 1979 \(c. 2\)](#), [Sch. 4 para. 12](#) Table Pt. I
- F55** S. 61(3)(b) repealed by [Finance Act 1972 \(c. 41\)](#), s. 54(8), [Sch. 28 Pt. II](#)
- F56** S. 61(3)(c) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

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- F57** S. 61(3)(d) repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**
- F58** 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

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.
F59

Textual Amendments

F59 Sch. 1 repealed by Finance Act 1972 (c. 41), s. 134(7), Sch. 28 Pt. III

SCHEDULES 2—

5.
F60

Textual Amendments

F60 Schs. 2–5 repealed by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. I

SCHEDULE

6.
F61

Textual Amendments

F61 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

f^{F62} Definition of whisky

Textual Amendments

F62 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 ^{M22}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—

Status: Point in time view as at 19/11/1998.

Changes to legislation: Finance Act 1969 is up to date with all changes known to be in force on or before 13 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (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 [^{F63}an alcoholic strength (computed in accordance with section 2 of the ^{M23}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;
- [^{F64}(b) the expression “Scotch whisky” shall have the same meaning as it has in section 3(1) of the Scotch Whisky Act 1988;]
 - [^{F65}(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

- F63** Words substituted (1.1.1980) by [S.I. 1979/241](#), [art. 3](#)
- F64** [Sch. 7 para. 1\(b\)](#) substituted (E.W.S.) by [Scotch Whisky Act 1988 \(c. 22, SIF 109:1\)](#), [s. 3\(5\)](#)
- F65** [Sch. 7 para. 1\(b\)](#) substituted (N.I.) by [S.I. 1988/1852\(N.I. 19\)](#), [art. 2\(5\)](#)

Marginal Citations

- M22** [1952 c. 44.](#)
- M23** [1979 c. 4.](#)

2 . . . ^{F66}

Textual Amendments

- F66** [Sch. 7 para. 2](#) repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), [Sch. 4 Pt. I](#)

3 . . . ^{F67}

Textual Amendments

- F67** [Sch. 7 para. 3](#) repealed by [Finance Act 1973 \(c. 51\)](#), [s. 59\(7\)](#), [Sch. 22 Pt. I](#)

4,5. . . . ^{F68}]

Status: Point in time view as at 19/11/1998.

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Textual Amendments

F68 Sch. 7 paras. 4, 5 repealed by Hydrocarbon Oil (Custom and Excise) Act 1971 (c. 12), Sch. 7

F69SCHEDULE 8

Textual Amendments

F69 Sch. 8 repealed by Finance Act 1970 (c. 24), s. 36(8), Sch. 8 Pt. II

F69

SCHEDULE 9

Section 3.

PROVISIONS RELATING TO BINGO DUTY

PART I

EXEMPTIONS FROM DUTY

1—6. . . . **F70**

Textual Amendments

F70 Sch. 9 paras. 1–21 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

PART II

ADMINISTRATION AND ENFORCEMENT

7—21. . . . **F71**

Textual Amendments

F71 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 ^{M24}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:—

Status: Point in time view as at 19/11/1998.

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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 ^{M25}Finance Act 1966), after the word “1966” there shall be inserted the words “ or any bingo duty payable by him ”.

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

Marginal Citations

M24 1968 c. 65

M25 1966 c. 18

23 In paragraph 9 of Schedule 3 to the ^{M26}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.”

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

Marginal Citations

M26 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.”

Status: Point in time view as at 19/11/1998.

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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.....
F72

Textual Amendments

F72 Sch. 10 repealed except as respects any gaming before 1.10.1970, by Finance Act 1970 (c. 24), Sch. 8 Pt. I

SCHEDULE

11.....
F73

Textual Amendments

F73 Sch. 11 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

SCHEDULE

12.....
F74

Textual Amendments

F74 Sch. 12 repealed by Vehicles (Excise) Act 1971 (c. 10), s.39(5), Sch. 8 Pt. I

Status: Point in time view as at 19/11/1998.

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SCHEDULES 13—

16.
F75

Textual Amendments

F75 Schs. 13–16 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

SCHEDULE

17.
F76

Textual Amendments

F76 [Sch. 17](#) repealed with saving by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**

SCHEDULES 18,

19.
F77

Textual Amendments

F77 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

1—10 . . . F78

Status: Point in time view as at 19/11/1998.

Changes to legislation: Finance Act 1969 is up to date with all changes known to be in force on or before 13 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Textual Amendments

F78 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

11 (1) The ^{M27}Inland Revenue Act 1890 (in which “the Commissioners” means the Commissioners of Inland Revenue) shall be amended as follows.

(2) After section 4 insert—

“4A Exercise of functions of Commissioners.

Any functions conferred by or under any enactment, including any future enactment, on the Commissioners may be exercised by any officer of the Commissioners acting under their authority:

Provided that this section shall not apply to the making of any statutory instrument.”

(3) At the end of section 24 add—

“(4) Any notice or other document purporting to be issued in exercise of any function conferred on the Commissioners shall, until the contrary is proved, be deemed to be so issued.”

Marginal Citations

M27 1890 c.21

12—25. . . . ^{F79}

Textual Amendments

F79 Sch. 20 paras. 1–10, 12–25 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

26 . . . ^{F80}

Textual Amendments

F80 Sch. 20 para. 26 repealed by [Gas Act 1972 \(c. 60\)](#), **Sch. 8**

27 . . . ^{F81}

Textual Amendments

F81 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**

Status: Point in time view as at 19/11/1998.

Changes to legislation: Finance Act 1969 is up to date with all changes known to be in force on or before 13 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Electricity Act 1957

28 (1) . . . F82

(2) . . . F83

Textual Amendments

F82 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](#)

F83 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 . . . F84

Textual Amendments

F84 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) . . . F85

(4) . . . F86

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](#)

F86 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

Status: Point in time view as at 19/11/1998.

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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)(a) 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.
1965 c. 25. 1966 c. 18.	The Finance Act 1965. The Finance Act 1966.	As from 1st September 1969, section 6(1). Section 1. As from 1st October 1969— in section 13, paragraphs (c)

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 (b); 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, whereby" to "that date", and 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".

Status: Point in time view as at 19/11/1998.

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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(c). As from 1st January 1970, sections 8(2) and 9(a). 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. In Schedule 2, in paragraphs 20(1)(c) 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(c), the words "or section 14". In Part III of Schedule 11, so much as amends section 13(4)(c) 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".
1968 c. 65.	The Gaming Act 1968.	As from 1st January 1970, in section 33(1) the words "and general trade licences".
1969 c. 27.	The Vehicle and Driving Licences Act 1969.	As from 1st September 1969, paragraph 4(1) of Schedule 7.
1969 c. 32.	The Finance Act 1969.	

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
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10—cont.	Income Tax Act 1952—cont.	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. Section 434(4)(a) for 1970-71 and subsequent years of assessment. In section 54(3) the words "nor section 137(1) 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.
1963 c. 25.	The Finance Act 1963.	
1965 c. 25.	The Finance Act 1965.	

PART III

CLOSE COMPANIES

Chapter	Short Title	Extent of Repeal
1965 c. 25.	The Finance Act 1965.	Section 74. In section 77 subsection (3)(d) 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 80(5). In Schedule 11, paragraph 9(1)(g). In Schedule 18, in paragraph 6(1), the words "and" "whole-time service director"; paragraph 6(3) and paragraph 9(1)(b).

Status: Point in time view as at 19/11/1998.

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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 (3).
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.

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. In Schedule 11, except with respect to distributions made before 30th April 1969, subparagraphs (4) and (5) of paragraph 3 and paragraph 4.
1968 c. 44.	The Finance Act 1968.	Section 14(1). Section 21, 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 herein-after 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.

Status: Point in time view as at 19/11/1998.

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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 15(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 57.
10 Edw. 7 & 1 Geo. 5, c. 8.	The Finance (1909–10) Act 1910.	Section 13(1).
4 & 5 Geo. 5. c. 10.	The Finance Act 1914.	In section 23(1), the words from "instead" to "Act" where next occurring. Section 23(4) from "and" onwards.
15 & 16 Geo. 5. c. 36.	The Finance Act 1925.	Section 28.
24 & 25 Geo. 5. c. 32.	The Finance Act 1934.	Section 33.
25 & 26 Geo. 5. c. 24.	The Finance Act 1935.	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 Edw. 8 and 1 Geo. 6. c. 54.	The Finance Act 1937.	In section 30, subsection (1) (except for the purposes of the reference thereto in section 31(1)) and subsections (2) and (4). In section 31(2), the words "property deemed to be included in the". Section 43. 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.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938.	
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	

Chapter	Short Title	Extent
3 & 4 Geo. 6. c. 29— <i>cont.</i>	The Finance Act 1940— <i>cont.</i>	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. 23.	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 28(1) from "and" onwards. Section 43. Section 45. Schedule 7.
12, 13 & 14 Geo. 6, c. 47.	The Finance Act 1949.	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.
14 Geo. 6, c. 15.	The Finance Act 1950.	Section 33(2) and (3). Section 19, subsection (4) and paragraph (a) of subsection (7). Sections 32 and 35. Section 38(10). 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.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	
4 & 5 Eliz. 2. c. 45.	The Finance Act 1956.	
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	In section 34(3), the words "be deemed to" and the words "so deemed to have passed".
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In section 64(2), paragraphs (a), (c) and (d). In section 64(4), the word "or" at the end of paragraph (b) and paragraph (c).

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Chapter	Short Title	Extent
1966 c. 18.	The Finance Act 1966.	Section 40.
1968 c. 44.	The Finance Act 1968.	In section 41(2)(b), the words "of aggregation and"; 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 63(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 359(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".
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	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".
1964 c. 37.	The Income Tax Management Act 1964.	Section 5(8). Section 9(12). In section 12(1), the words "other officer of" (twice).

Status: Point in time view as at 19/11/1998.

Changes to legislation: Finance Act 1969 is up to date with all changes known to be in force on or before 13 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Chapter	Short Title	Extent of Repeal
1964 c. 37— <i>cont.</i>	The Income Tax Management Act 1964— <i>cont.</i>	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(1) 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 8(7), the words “any person nominated for that purpose by”, paragraphs 11(1) 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 26.
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.

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 115(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)(e). In provisos (i) and (ii) to section 258(3), 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”.

Status: Point in time view as at 19/11/1998.

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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.	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 445(5), the definition of “dividend”. Section 461.
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	In the proviso to section 28(1), the words from the first “any person” to “Special Commissioners, and”.
5 & 6 Eliz. 2. c. 6.	The Ghana Independence Act 1957.	In Schedule 2, paragraph 1.
5 & 6 Eliz. 2. c. 60.	The Federation of Malaya Independence Act 1957.	In Schedule 1, paragraph 5.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In section 17(2)(b), the word “fourteen”.
8 & 9 Eliz. 2. c. 52.	The Cyprus Act 1960.	In section 27, in subsections (4) and (5), the words from “except to” to “nineteen hundred and sixty”.
8 & 9 Eliz. 2. c. 55.	The Nigeria Independence Act 1960.	In Schedule 2, paragraph 1.
9 & 10 Eliz. 2. c. 16.	The Sierra Leone Independence Act 1961.	In Schedule 3, 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) of “company”.
10 & 11 Eliz. 2. c. 54.	The Trinidad and Tobago Independence Act 1962.	Section 22(4). In Schedule 9, paragraph 20.
10 & 11 Eliz. 2. c. 57.	The Uganda Independence Act 1962.	In Schedule 3, paragraph 1.
1963 c. 25.	The Finance Act 1963.	In section 16(6), the words “other payments being”.
1963 c. 54.	The Kenya Independence Act 1963.	Section 28(2). 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”.
1966 c. 14.	The Guyana Independence Act 1966.	Section 17(14). Section 18(6). In section 47(5), the words “except references in any provision specially relating to a winding up”.
1966 c. 18.	The Finance Act 1966.	Section 54(3)(7). In section 62(7)(6), the words “and (4)”, and from “and with the substitution” to the end of the paragraph.
1966 c. 23.	The Botswana Independence Act 1966.	In section 78(5)(c) the words “or to a loan creditor”.
1966 c. 24.	The Lesotho Independence Act 1966.	In Schedule 15, in paragraph 12, the words from “inserted” to “there shall be”.
1966 c. 29.	The Singapore Act 1966.	In Schedule 2, paragraph 1.
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”.
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”.

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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 51(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.	In section 132(1), the words (after paragraph (c)) from "and the provisions" to the end of the subsection. In section 156, in paragraph 1A of Schedule E, the words "for every twenty shillings of the amount thereof for the year". Section 157(4). Section 187(1)(b). Section 202(3). In section 223, proviso (i). 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. In section 316, in subsections (1) and (2)(c), the words "on or after the appointed day". In section 317, in subsections (1) to (4), the words "on or after the appointed day". In section 318, in subsections (1) and (2), the words "on or after the appointed day". Section 319. In section 368, the words "(save as herein is excepted)". Section 373(1)(b). In section 392, the words "after the first day of May, nineteen hundred and twenty-two". In section 439(2), proviso (b). In section 442(4), the words from "in such form" to "prescribe". Section 444(3). In section 457(1), the words "bounty at the commencement of". Section 457(5)(b). Section 463(5). In section 469, in subsections (1) and (2), the words "on or after the tenth day of April, nineteen hundred and fifty-one". Section 473(2)(6). Section 479(2).

Status:

Point in time view as at 19/11/1998.

Changes to legislation:

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