

Changes to legislation: Finance Act 1969 is up to date with all changes known to be in force on or before 17 March 2024. 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) View outstanding changes

SCHEDULE

1.
F1

Textual Amendments

F1 Sch. 1 repealed by Finance Act 1972 (c. 41), s. 134(7), Sch. 28 Pt. III

SCHEDULES 2—

5.
F2

Textual Amendments

F2 Schs. 2–5 repealed by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. I

SCHEDULE

6.
F3

Textual Amendments

F3 Sch. 6 repealed by Finance Act 1972 (c. 41), ss. 54(8), 134(7), Sch. 28 Pt.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

[^{F4} Definition of whisky

Textual Amendments

F4 Sch. 7 repealed (*prosp.*) by Finance Act 1983 (c. 28, SIF 40:1), s. 9(2)(3), Sch. 10 Pt.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 ^{M1}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—

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- (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 [^{F5}an alcoholic strength (computed in accordance with section 2 of the ^{M2}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;

- [^{F6}(b) the expression “Scotch whisky” shall have the same meaning as it has in section 3(1) of the Scotch Whisky Act 1988;]
- [^{F7}(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

- F5** Words substituted (1.1.1980) by [S.I. 1979/241](#), [art. 3](#)
- F6** [Sch. 7 para. 1\(b\)](#) substituted (E.W.S.) by [Scotch Whisky Act 1988 \(c. 22, SIF 109:1\)](#), [s. 3\(5\)](#)
- F7** [Sch. 7 para. 1\(b\)](#) substituted (N.I.) by [S.I. 1988/1852\(N.I. 19\)](#), [art. 2\(5\)](#)

Marginal Citations

- M1** [1952 c. 44.](#)
- M2** [1979 c. 4.](#)

2 . . . ^{F8}

Textual Amendments

- F8** [Sch. 7 para. 2](#) repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), [Sch. 4 Pt. I](#)

3 . . . ^{F9}

Textual Amendments

- F9** [Sch. 7 para. 3](#) repealed by [Finance Act 1973 \(c. 51\)](#), [s. 59\(7\)](#), [Sch. 22 Pt. I](#)

4,5. . . . ^{F10}]

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Textual Amendments

F10 Sch. 7 paras. 4, 5 repealed by Hydrocarbon Oil (Custom and Excise) Act 1971 (c. 12), Sch. 7

F11F11 SCHEDULE 8

Textual Amendments

F11 Sch. 8 repealed by Finance Act 1970 (c. 24), s. 36(8), Sch. 8 Pt. II

F11

SCHEDULE 9

Section 3.

PROVISIONS RELATING TO BINGO DUTY

PART I

EXEMPTIONS FROM DUTY

1—6. . . . **F12**

Textual Amendments

F12 Sch. 9 paras. 1–21 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

PART II

ADMINISTRATION AND ENFORCEMENT

7—21. . . . **F13**

Textual Amendments

F13 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 ^{M3}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:—

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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 ^{M4}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)

C1 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

M3 1968 c. 65

M4 1966 c. 18

23 In paragraph 9 of Schedule 3 to the ^{M5}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)

C2 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

M5 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.”

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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

SCHEDULE

10.....
F14

Textual Amendments

F14 Sch. 10 repealed except as respects any gaming before 1.10.1970, by Finance Act 1970 (c. 24), Sch. 8 Pt. I

SCHEDULE

11.....
F15

Textual Amendments

F15 Sch. 11 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

SCHEDULE

12.....
F16

Textual Amendments

F16 Sch. 12 repealed by Vehicles (Excise) Act 1971 (c. 10), s.39(5), Sch. 8 Pt. I

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SCHEDULES 13—

16.
F17

Textual Amendments

F17 Schs. 13–16 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

SCHEDULE

17.
F18

Textual Amendments

F18 Sch. 17 repealed with saving by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**

SCHEDULES 18,

19.
F19

Textual Amendments

F19 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)

C4 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 . . . F20

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Textual Amendments

F20 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

F21 11

Textual Amendments

F21 Sch. 20 para. 11 repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10**
Group 1

12—25. . . . **F22**

Textual Amendments

F22 Sch. 20 paras. 1–10, 12–25 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), **Sch. 16**

26 . . . **F23**

Textual Amendments

F23 Sch. 20 para. 26 repealed by [Gas Act 1972 \(c. 60\)](#), **Sch. 8**

27 . . . **F24**

Textual Amendments

F24 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**

Electricity Act 1957

28 (1) . . . **F25**

(2) . . . **F26**

Textual Amendments

F25 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**

F26 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 . . . **F27**

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Textual Amendments

F27 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) . . . **F28**

(4) . . . **F29**

Textual Amendments

F28 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**

F29 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)

C5 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

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

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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 (9); 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, 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 ”.

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(3). As from 1st January 1970, sections 3(2) and 9(e). 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.
1968 c. 65.	The Gaming Act 1968.	In Schedule 2, in paragraphs 20(1)(e) 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(e), the words “ or section 14 ”. In Part III of Schedule 11, so much as amends section 13(4) (e) 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 ”.
1969 c. 27.	The Vehicle and Driving Licences Act 1969.	As from 1st January 1970, in section 33(1) the words “ and ‘ general trade licence ’ ”.
1969 c. 32.	The Finance Act 1969.	As from 1st September 1969, paragraph 4(1) of Schedule 7.

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

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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10—cont.	Income Tax Act 1952— <i>cont.</i>	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.
1963 c. 25.	The Finance Act 1963.	Section 43(4)(a) for 1970-71 and subsequent years of assessment.
1965 c. 25.	The Finance Act 1965.	In section 54(3) the words "or section 137(i) 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.

PART III
CLOSE COMPANIES

Chapter	Short Title	Extent of Repeal
1965 c. 25.	The Finance Act 1965.	Section 74. In section 77 subsection (3)(f) 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 89(5). In Schedule 11, paragraph 9(1)(a). In Schedule 18, in paragraph 6(1), the words "and" whole-time service director", paragraph 6(3) and paragraph 9(1)(b).

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(11), 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 (5).
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.

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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.
1968 c. 44.	The Finance Act 1968.	In Schedule 11, except with respect to distributions made before 30th April 1969, sub-paragraphs (4) and (5) of paragraph 3 and paragraph 4. Section 14(1). Section 27, 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 hereinafter 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.

Chapter	Short Title	Extent
57 & 58 Vict. c. 30—cont.	The Finance Act 1894—cont.	Section 15(1) and (3). In section 16(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 12.
10 Edw. 7 & 1 Geo. 5. c. 8.	The Finance (1909–10) Act 1910.	Section 57.
4 & 5 Geo. 5. c. 10.	The Finance Act 1914.	Section 13(1).
15 & 16 Geo. 5. c. 36.	The Finance Act 1925.	In section 22(1), the words from "instead" to "Act" where next occurring. Section 23(4) from "and" onwards. Section 28.
24 & 25 Geo. 5. c. 22.	The Finance Act 1934.	Section 33.
25 & 26 Geo. 5. c. 24.	The Finance Act 1935.	Section 33.
1 Edw. 8 and 1 Geo. 6. c. 54.	The Finance Act 1937.	In section 31(3), the words "or a benefit accrues therefrom" wherever those words occur, the words "of the benefit accruing on the death, as the case may be" and the words "or a benefit accruing". Sections 47(7) and 48.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938.	In section 30, subsection (1) (except for the purposes of the reference thereto in section 31(1)) and subsections (2) and (4).
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	In section 31(2), the words "property deemed to be included in the". Section 43.
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	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.

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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. 25.	The Finance Act 1944.	In section 38, in the subsection (2A) inserted thereby, the words from “(not being” to “office)”.
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	In Part II of Schedule 4, paragraph 4.
14 Geo. 6. c. 15.	The Finance Act 1950.	Section 25(1) from “and” onwards. Section 43. Section 45. Schedule 7.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	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.
4 & 5 Eliz. 2. c. 45.	The Finance Act 1956.	Section 33(2) and (3). In section 19, subsection (4) and paragraph (a) of subsection (7). Sections 32 and 35. Section 33(10).
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	In section 38(11), the words “or under section thirteen of the Finance Act 1914”.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	In section 38(12), in paragraph (a) the word “and”, and paragraph (b). Section 38(16) from “and” onwards. Section 39(1). Section 28.
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 (b), (c) and (d). In section 64(4), the word “or” at the end of paragraph (b), and paragraph (c).

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 259(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". In section 38(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".
8 & 9 Eliz. 2, c. 44.	The Finance Act 1960.	Section 588. Section 5(12). In section 12(1), the words "other officer of" (twice).
1964 c. 37.	The Income Tax Management Act 1964.	Section 588. Section 5(12). In section 12(1), the words "other officer of" (twice).

Chapter	Short Title	Extent of Repeal
1964 c. 37— cont.	The Income Tax Management Act 1964—cont.	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(3) 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 9(7), the words "any person nominated for that purpose by", paragraphs 11(7) 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 25.
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.

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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 113(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 of", and subsection (2). Section 222. Section 249(2)(a). In provisos (j) and (i) to section 258(2), 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".

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 443(5), the definition of "dividend".
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	Section 461. In the proviso to section 28(1), the words from the first "any person" to "Special Commissioners, and". In Schedule 2, paragraph 1.
5 & 6 Eliz. 2. c. 6.	The Ghana Independence Act 1957.	In Schedule 1, paragraph 5.
5 & 6 Eliz. 2. c. 60.	The Federation of Malaya Independence Act 1957.	In section 17(2)(b), the word "fourteen". In section 27, in subsections (4) and (5), the words from "except" to "nineteen hundred and sixty". In the Schedule, paragraph 7.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In Schedule 2, paragraph 1.
8 & 9 Eliz. 2. c. 52.	The Cyprus Act 1960.	In Schedule 2, paragraph 1.
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). In section 16(1), the definition of "company". Section 22(4). In Schedule 9, paragraph 20. In Schedule 2, paragraph 1.
10 & 11 Eliz. 2. c. 54.	The Trinidad and Tobago Independence Act 1962.	In Schedule 3, paragraph 1.
10 & 11 Eliz. 2. c. 57.	The Uganda Independence Act 1962.	In section 16(6), the words "other payments being". Section 28(2). In Schedule 2, paragraph 1.
1963 c. 25.	The Finance Act 1963.	In Part I of Schedule 1, paragraph 1.
1963 c. 54.	The Kenya Independence Act 1963.	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". Section 17(14). Section 18(6). In section 47(5), the words "except references in any provision specially relating to a winding up". Section 54(5)(7). In section 62(7)(6), the words "and (9)", and from "and with the substitution" to the end of the paragraph. In section 78(5)(c) the words "or to a loan creditor". In Schedule 15, in paragraph 12, the words from "inserted" to "there shall be". In Schedule 2, paragraph 1.
1966 c. 14.	The Guyana Independence Act 1966.	In Schedule 2, paragraph 1.
1966 c. 18.	The Finance Act 1966.	In Schedule 5, in paragraph 3(1), the words "and the exemption conferred by section 6(2) of the Atomic Energy Authority Act 1954", and paragraph 11(2).
1966 c. 23.	The Botswana Independence Act 1966.	In Part I of the Schedule, paragraph 1.
1966 c. 24.	The Lesotho Independence Act 1966.	In Part I of the Schedule, paragraph 1.
1966 c. 29.	The Singapore Act 1966.	In the Schedule, paragraph 6.
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". In Schedule 13, paragraphs 14 and 5(1). In the Schedule, paragraph 1.
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".

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

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Changes and effects yet to be applied to :

- s. 59 ceases to have effect by [2004 c. 25 Sch. 4 para. 6](#)