

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1971, SCHEDULE 14. (See end of Document for details)

SCHEDULES

SCHEDULE 14

Section 69.

ENACTMENTS REPEALED

Modifications etc. (not altering text)

C1 The text of Sch. 14 is as it appears in the Taxes Acts (edited by Inland Revenue) and is incomplete.

PART I

OCCUPATIONAL PENSIONS SCHEMES

Section 21.

Chapter	Short Title	Extent of Repeal
1970 c.9	The Taxes Management Act 1970.	In the Table in section 98(3) the entry (in each column) relating to section 224 of the Taxes Act, but not as regards any penalty incurred before this repeal takes effect.
1970 c.10	The Income and Corporation Taxes Act 1970.	[See 1987 edition for these repeals.]
1970 c.24	The Finance Act 1970.	

[The repeals of the Taxes Management Act 1970 took effect on 6th April 1980.]

PART II

NEW METHOD OF CHARGING TAX

Section 37.

Chapter	Short Title	Extent of Repeal
1970 c.9	The Taxes Management Act 1970.	In section 7(2), the words from “or in the case” to the end. In section 8, subsections (5) and (6) and in subsection (8), the words from “which are

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required” to “standard rate” and the words “for either or both of those purposes.”

In section 12(1), the words “at the standard rate”.

In section 22, the words “for the purpose of charging surtax”.

In section 29, in subsections (4) and (7), the words “at the standard rate.”

In section 31(3)(a), the words “assessment to surtax, or any other”.

In section 33(2), the words from “including” to “surtax”.

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In section 77(1), the words “chargeable at the standard rate”.

In section 91(3), paragraph (a) and in paragraph (b), subparagraph (i).

1970 c.10	The Income and Corporation Taxes Act 1970.	[See 1987 edition for these repeals.]
1970 c.24	The Finance Act 1970	
1970 c.54	The Income and Corporation Taxes (No.2) Act 1970.	

Textual Amendments

F1 Words omitted and repealed by Finance (No. 2) Act 1975 (c. 45), s. 75, Sch. 14 Part III

These repeals have effect subject to section 38 of this Act.

PART III

BETTERMENT LEVY

Section 55.

Chapter	Short Title	Extent of Repeal
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1970 c.9	The Taxes Management Act 1970.	Section 57(2).
1970 c.10	The Income and Corporation Taxes Act 1970.	Section 269(2).
1970 c.24	The Finance Act 1970.	In section 29, in subsection (2)(b) the words from “including” to “Act”, and in subsection (3) paragraphs (b) and (c). In Schedule 6, Part I; and in paragraph 4(1) the words from “but without prejudice” to the end.

These repeals have effect subject to section 55(2) of this Act.

PART IV

CASE VII

Section 56.

Chapter	Short Title	Extent of Repeal
1970 c.9	The Taxes Management Act 1970.	Section 9(5). In section 98, in Table I, the words “section 167(4)”.
1970 c.10	The Income and Corporation Taxes Act 1970.	In section 270, subsections (1) and (2). In section 271, subsections (1) to (3).
1970 c.24	The Finance Act 1970.	

These repeals have effect subject to section 56(4) of this Act.

PART VII

[See 1987 edition for these provisions.]

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