

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1974, SCHEDULE 14. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 14

Section 57.

#### ENACTMENTS REPEALED

##### PART I

##### INTEREST

**Modifications etc. (not altering text)**

- C1** The text of ss. 50, 54(1)(2), 56, Sch. 7 paras. 5(c), 6, 7(3), 8, 9(3)(a)(c)(4), Sch.14 Pts. I–IV, VI, VII is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter	Short Title	Extent of Repeal
1972 c.41	The Finance Act 1972.	In section 75, subsections (3) to (5). In Schedule 11, paragraphs 2, 4 and 9.

These repeals do not apply in relation to interest excepted from subsection (3) of section 19 of this Act by subsection (4) of that section.

##### PART II

##### SHARE OPTION AND SHARE INCENTIVE SCHEMES

**Modifications etc. (not altering text)**

- C2** The text of ss. 50, 54(1)(2), 56, Sch. 7 paras. 5(c), 6, 7(3), 8, 9(3)(a)(c)(4), Sch.14 Pts. I–IV, VI, VII is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter	Short Title	Extent of Repeal
1972 c.41.	The Finance Act 1972.	Section 78. In section 79, subsections (2) (a) and (30(a)). Schedule 12, except paragraphs 3 and 5 to 9 of

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1973 c.51.	The Finance Act 1973.	<p>Part VII and, in paragraph 6 of that Part, the definition of “share incentive scheme” and, in paragraphs 7 and 9 of that Part, the words “7 8 and”.</p> <p>In section 19 the words “78 and” and the words “and Schedule 12 to”.</p> <p>Section 20.</p> <p>In Schedule 8, in paragraph 5 the words “the principal Schedule”; in paragraph 7 the words from “either” to “shares; and” and the words from “in the case of subparagraph (a)” to “subparagraph (b) above”; and paragraphs 8 to 34.</p>
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These repeals do not affect the cases excepted by section 20 of this Act.

### PART III

#### STAMP DUTY REPEALS HAVING EFFECT FROM 1ST MAY 1974

**Modifications etc. (not altering text)**

**C3** The text of ss. 50, 54(1)(2), 56, Sch. 7 paras. 5(c), 6, 7(3), 8, 9(3)(a)(c)(4), Sch.14 Pts. I–IV, VI, VII is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
1963 c. 25.	The Finance Act 1963.	Section 56(1) and (2).
1970 c. 24.	The Finance Act 1970.	In Schedule 7, in paragraph 6(2) the words “for “6d.” substitute “1s.” and”, paragraph 6(3), and paragraphs 10 and 11.
1972 c. 41.	The Finance Act 1972.	In section 125, subsection (1) and subsection (3) except paragraph (b).

These repeals have effect as from 1st May 1974.

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## PART IV

### STAMP DUTY REPEALS HAVING EFFECT FROM 1ST AUGUST 1974

#### Modifications etc. (not altering text)

- C4** The text of ss. 50, 54(1)(2), 56, Sch. 7 paras. 5(c), 6, 7(3), 8, 9(3)(a)(c)(4), Sch. 14 Pts. I–IV, VI, VII is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter or number	Short Title	Extent of Repeal
<i>Enactments of the Parliament of the United Kingdom</i>		
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 37(2).
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	Section 53(4).
1963 c. 25.	The Finance Act 1963.	In section 57(1), the words from “and under” to “115”.
1970 c. 24.	The Finance Act 1970.	In Schedule 7, paragraph 13(2).
<i>Provisions extending to Northern Ireland only</i>		
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Section 5(1) and (2).  In section 6(1), the words from “and under” to “115”.
1970 c. 21 (N.I.).	The Finance Act (Northern Ireland) 1970.	In Schedule 2, in paragraph 6(2) the words “for “6d”, substitute “1s.” and,” paragraph 6(3) and paragraphs 10 and 11.
S.I. 1972/1100.	The Finance (Northern Ireland) Order 1972.	In Article 12, paragraph (1) and paragraph (3) except sub-paragraph (b).

These repeals take effect on 1st August 1974.

### REGIONAL EMPLOYMENT PREMIUMS

## <sup>F1</sup>PART V

#### Textual Amendments

- F1** Sch. 13, Sch. 14 Pt. V repealed by Statute Law Repeals Act 1986 (c. 12), s. 1(1), Sch. 1 Pt. III

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## PART VI

### MISCELLANEOUS

**Modifications etc. (not altering text)**

- C5** The text of ss. 50, 54(1)(2), 56, Sch. 7 paras. 5(c), 6, 7(3), 8, 9(3)(a)(c)(4), Sch.14 Pts. I–IV, VI, VII is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter	Short Title	Extent of Repeal
1970 c.10.	The Income and Corporation Taxes Act 1970	<p>In section 122(2), paragraphs (b) and (c) and the “or” preceding them.</p> <p>In section 188(2), paragraph (b) and the words following paragraph (c).</p> <p>In section 280(5), the words from “if” to “group” (where first occurring).</p> <p>In section 335(4), the words from “but” to the end.</p> <p>In section 338(2), the word “registered”.</p> <p>In section 353, subsections (2) and (3).</p> <p>In Schedule 8, in paragraph 6 the words from “and not” to “of office”.</p>
1971 c.68	The Finance Act 1971.	<p>Section 15(2).</p> <p>Section 31(2).</p> <p>In Schedule 3, paragraph 12(2).</p>
1972 c.41.	The Finance Act 1972.	<p>Section 65(1).</p> <p>Section 93(8).</p> <p>Section 123.</p> <p>In Schedule 6, the word “full-time” wherever it occurs in paragraph 7(4) and (5).</p>
1973 c.51.	The Finance Act 1973.	<p>Section 3.</p> <p>Section 12(1).</p> <p>Section 53(5)(a).</p>

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## PART VII

### SPENT ENACTMENTS

**Modifications etc. (not altering text)**

- C6** The text of ss. 50, 54(1)(2), 56, Sch. 7 paras. 5(c), 6, 7(3), 8, 9(3)(a)(c)(4), Sch. 14 Pts. I–IV, VI, VII is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 37(3).
1963 c. 25.	The Finance Act 1963.	Section 58.
1968 c. 44.	The Finance Act 1968.	Section 23(3).
1970 c. 9.	The Taxes Management Act 1970.	The proviso to section 47(2).
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In Schedule 15, in Part II of the Table set out in paragraph 11, the entry relating to the Ministerial Salaries and Members' Pensions Act 1965.
1971 c. 68.	The Finance Act 1971.	In section 15, subsections (3) and (4). In Schedule 6, paragraph 69.
1972 c. 41.	The Finance Act 1972.	Section 65(3).

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