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*Changes to legislation: There are currently no known outstanding effects  
for the Finance (No. 2) Act 1975. (See end of Document for details)*

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## SCHEDULES

### SCHEDULES 1—2

. . . F1

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#### Textual Amendments

**F1** Schs. 1 and 2 repealed (*retrospectively*) by Finance Act 1977 (c. 36), s. 59(5), **Sch. 9 Pt. I**

### SCHEDULE 3

. . . F2

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#### Textual Amendments

**F2** Sch. 3 repealed (with savings) by Customs and Excise Management Act 1979 (c. 2), s. 177(3)(4), Sch. 6 Pt. I, **Sch. 7 para. 8**; by Customs and Excise Duties (General Reliefs) Act 1979 (c. 3), s. 19(2), **Sch. 3 Pt. I**; by Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), Sch. 4 Pt. I; by Hydrocarbon Oil Duties Act 1979 (c. 5), s. 28(2), **Sch. 7** and by Matches and Mechanical Lighters Duties Act 1979 (c. 6), s. 9(1), **Sch.**

### SCHEDULES 4—5

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#### Textual Amendments

**F3** Schs. 4 and 5 repealed by Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), **Sch. 4 Pt. I**

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## SCHEDULE 6

F4  
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### Textual Amendments

- F4** Sch. 6 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), **Sch. 6 Pt. I** and by Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), **Sch. 4 Pt. I**

## SCHEDULE 7

F5  
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### Textual Amendments

- F5** Sch. 7 repealed by Finance (No. 2) Act 1979 (c. 47), ss. 1(1)(a)(2), 25(5), **Sch. 5 Pt. I**

## SCHEDULE 8

F6  
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### Textual Amendments

- F6** Sch. 8 repealed by Income and Corporation Taxes Act 1988 (c. 1), s. 844, **Sch. 31**

## SCHEDULE 9

F7  
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### Textual Amendments

- F7** Sch. 9 repealed by Finance Act 1985 (c. 54), ss. 41(4), 98(6), **Sch. 27 Pt. V** Note 5.

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## SCHEDULE 10

F8  
. . .

### Textual Amendments

**F8** Sch. 10 repealed (with savings) by Finance Act 1981 (c. 35), s. 139(6), Sch. 19 Pt. VIII

## SCHEDULE 11

F9  
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### Textual Amendments

**F9** Sch. 11 repealed by Finance Act 1976 (c. 40), ss. 49(2)(c), 132(5), Sch. 15 Pt. III

## SCHEDULES 12—13

F10  
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### Textual Amendments

**F10** Schs. 12 and 13 repealed by Income and Corporation Taxes Act 1988 (c. 1), s. 844, Sch. 31

## SCHEDULE 14

Section 75.

## ENACTMENTS REPEALED

### Modifications etc. (not altering text)

**C1** The text of ss. 44(5), 45, 46, 66, 67(2), 75(3) and Sch. 14, in part, is in the form in which it was originally enacted: it was reproduced in Statutes in Force only in part and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

## PART I

### CONVERSION OF REVENUE DUTIES

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Chapter	Short title	Extent of repeal
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18 & 19 Geo. 5. c. 17.	The Finance Act 1928.	Section 6(1).
15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Sections 81 to 84 except section 82(3).  Sections 86 to 89.  Section 139.  Section 141.  In section 142, subsection (2).  Section 143.  In section 144, subsection (2).  In section 145, subsections (1) and (2) and, in subsection (4), paragraph (a) and the words “or failure”.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	In section 3, subsections (1), (2) and (4).
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	Section 2.
6 & 7 Eliz. 2. c. 6.	The Import Duties Act 1958.	In section 3, subsections (1) to (3) and in subsection (5) the words from “as being” to “reason”.
7 & 8 Eliz. 2. c. 51.	The Licensing (Scotland) Act 1959.	In section 199(1), the definition of “sweets”.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In section 7, in subsection (1) the words from “and subject” to the end and subsections (2) and (5).
1962 c. 44.	The Finance Act 1962.	In section 1, subsection (4) so far as unrepealed.
1963 c. 25.	The Finance Act 1963.	In section 4, subsections (1) and (3).
1964 c. 26.	The Licensing Act 1964.	In section 55(6), the words from “or” to the end.
1964 c. 49.	The Finance Act 1964.	In section 1, subsections (1) to (3) and (6) and (7).  In section 2, subsections (1) to (4).  Section 3.  Schedules 1 to 4.

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1971 c. 12.	The Hydrocarbon Oil (Customs and Excise) Act 1971.	In section 2, in subsection (2) and in subsection (4) the words “custom s or”.  In section 4, subsection (1).  In section 6, paragraph (a).  In section 7, in subsection (1) and in subsection (5) the words “custom s or”.  In section 9, the words “customs or”.  In section 12(1), the words “custom s or”.  In section 13(1), the words “custom s or”.  In section 18(1)(c), the words “custom s or”.  In Schedule 3, the words from “In this Part” to “hydrocarbon oil”.
1972 c. 41.	The Finance Act 1972.	In section 57, subsections (1) and (2).
1972 c. 68.	The European Communities Act 1972.	In section 6(5), in paragraph (a), the words “as well as section 88(4) of that Act as so amended”.  In Schedule 4, in paragraph 2(2) the words from “and in section 86” to the end, in paragraph 2(5) the words from “and in section 88(1)” to the end and paragraph 2(6).
1973 c. 51.	The Finance Act 1973.	In section 1, subsection (1) except so far as it relates to Schedule 5 to that Act and subsections (2), (3) and (9).  Schedules 1 to 4, 6 and 7.
1974 c. 30.	The Finance Act 1974.	In section 1, subsections (1) to (5).
1975 c. 45.	The Finance (No. 2) Act 1975.	In section 1, subsections (1) to (5).

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- 2 So far as these repeals relate to any drawback or other relief from a duty replaced by sections 9 to 15 of this Act they shall not have effect in relation to any duty charged before 1st January 1976.

## PART II

### OTHER CUSTOMS AND EXCISE REPEALS

Chapter	Short title	Extent of repeal
1971 c. 10.	The Vehicles (Excise) Act 1971.	In section 4(1)(e), the words “not being tramcars used for the conveyance of passengers”.
1972 c. 25.	The Betting and Gaming Duties Act 1972.	In paragraph 1 of Part I of Schedule 2, the words “of any description” and “in relation to carriages of that description”.
1972 c. 41.	The Finance Act 1972.	In section 16(2), in the definition of “rateable value”, the words from “but” to “that Schedule”.
1974 c. 30.	The Finance Act 1974.	In Schedule 2, paragraphs 18 and 19. In Schedule 3, paragraph 4(3).
1972 c. 41.	The Finance Act 1972.	Section 59.
1974 c. 30.	The Finance Act 1974.	Section 3.

- 1 The repeals in the Vehicles (Excise) Act 1971 have effect as from 16th April 1975.
- 2 The repeals of paragraphs 18 and 19 of Schedule 2 to the Betting and Gaming Duties Act 1972 and of section 59 of the Finance Act 1972 do not have effect in relation to gaming licences for a period ending before 1st October 1975.

## PART III

### PAYMENT OF TAX

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In Schedule 4, paragraph 9(1).
1971 c. 68.	The Finance Act 1971.	In Schedule 6, paragraph 86. In Schedule 14, in Part II, the entry relating to section 55(1)

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1972 c. 41.	The Finance Act 1972.	(b) of the Taxes Management Act 1970. In Schedule 24, paragraphs 8 and 9.
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These repeals do not have effect in relation to tax charged by assessments notice of which was issued before the passing of this Act.

#### PART IV

##### MISCELLANEOUS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1965 c. 25.	The Finance Act 1965.	Section 27(3). Schedule 9 so far as unrepealed.
1966 c. 18.	The Finance Act 1966.	Section 29(4) and (9), so far as unrepealed. In Schedule 8, Part II so far as unrepealed.
1969 c. 32.	The Finance Act 1969.	Section 41(8).
1970 c. 9.	The Taxes Management Act 1970.	In section 98, in the Table, the words “Regulations under section 29 of the Finance Act 1971”, “Section 30(4) of the Finance Act 1971”, and “Regulations under section 30(7) of the Finance Act 1971”. In Schedule 3, in rule 6, in column 2, the second paragraph.
1970 c. 10.	The Income and Corporations Taxes Act 1970.	Section 7. In section 343(3), in paragraph (ii) of the proviso, the words from “not being” to “this Act”. In Schedule 15, paragraph 3(2) and (3).
1971 c. 68.	The Finance Act 1971.	Sections 29 to 31. Schedule 5. In Schedule 6, paragraph 4, paragraph 12(c) and (d) and,

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1972 c. 41.	The Finance Act 1972.	in paragraph 40(f), the words from “not being” to “this Act”.
		In section 52(4)(c), the word “caravans”.
		In section 76(3), the words “which is not a trading company”.
		In section 93(2)(b), the words “five-eighths or” and “other”.
1973 c. 51.	The Finance Act 1973.	Section 9.
1974 c. 30.	The Finance Act 1974.	In section 14, subsections (2), (4) and (5).
		Section 25.
1975 c. 7.	The Finance Act 1975.	Section 2.
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 39.

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- 1        The repeals in section 98 of the Taxes Management Act 1970 and the repeals of sections 29 to 31 of and Schedule 5 to the Finance Act 1971, of section 25 of the Finance Act 1974, and of section 39 of the Finance (No. 2) Act 1975 take effect on the day which is appointed under section 68 of this Act for the purposes of Chapter II of Part III of this Act except in relation to sums payable before that day under the said section 29.

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

**C2** By virtue of [S.I. 1976/1126](#) (C. 32) the Treasury appointed 6.4.1977

- 2        The repeal in section 76(3) of the Finance Act 1972 has effect in relation to interest paid or income arising after 29th April 1975.



**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1975.