

*Status: Point in time view as at 22/07/2004.*  
*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)*

## SCHEDULES

### SCHEDULES 1,2

. . . F1

#### Textual Amendments

F1 Schs. 1, 2 repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), s. 92(2), Sch. 4 Pt. I

### SCHEDULE 3

Section 3.

#### RATES OF REPAYMENT UNDER SECTION 3

Period in which duty paid (all dates inclusive)	Unmanufactured tobacco		Manufactured tobacco
	Containing 10 per cent. or more by weight of moisture	Containing less than 10 per cent. by weight of moisture	
	£ per pound	£ per pound	£ per pound
10th May 1976 to 15th December 1976	5·8150	5·8560	5·9000
16th December 1976 to 29th March 1977	6·3965	6·4416	6·4900
30th March 1977 to 31st December 1977	6·4000	6·4410	6·4850

### SCHEDULES 4, 5

. . . F2

#### Textual Amendments

F2 Schs. 4, 5 repealed by [Finance Act 1980, \(c. 48\)](#), s. 122, Sch. 20 Pt. III

*Status: Point in time view as at 22/07/2004.*  
*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)*

## SCHEDULE 6

F3  
. . .

### Textual Amendments

**F3** Sch. 6 repealed by Value Added Tax Act 1983 (c. 55), s.50(2), **Sch. 11**

## SCHEDULES 7,8

F4  
. . .

### Textual Amendments

**F4** Schs. 7, 8 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 31**.

## SCHEDULE 9

Section 59.

### REPEALS

### Modifications etc. (not altering text)

**C1** The text of ss. 3(4), 6(2)(3), 56, Schs. 1, 2, 4–6, 9 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

## PART I

### CUSTOMS AND EXCISE

Chapter	Short title	Extent of repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	In section 255A the words "for securing that the goods will be so used or otherwise".
6 & 7 Eliz. 2. c. 6.	The Import Duties Act 1958.	Section 9. Section 10(2). In section 11(5) the words "and nine". In section 15(1) the definition of "registered shipbuilding yard".

*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)*

		In Schedule 3, paragraphs 1, 2, 3, 6, 7, 9, 10 and 11. Schedule 5.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 9.
1964 c. 28.	The Agriculture and Horticulture Act 1964.	In the Schedule, paragraph 1(3)(b).
1965 c. 25.	The Finance Act 1965.	Section 2(5).
1971 c. 68.	The Finance Act 1971.	Section 1(4). Section 2.
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 5(2) and (3).  Section 6(2) and (3). Schedules 1 and 2.
1976 c. 40.	The Finance Act 1976.	Section 1. Section 14(3). Section 16. Schedules 1 and 2.
1	The repeal in section 255A of the Customs and Excise Act 1952 takes effect on such day as may be appointed by regulations under section 8 of this Act.	
2	The repeals in the Import Duties Act 1958 (except section 10(2)), the Finance Act 1959, the Finance Act 1965 and the Finance Act 1971 take effect on 1st July 1977.	
3	The repeals in the Finance (No. 2) Act 1975 and of section 14(3) of the Finance Act 1976 take effect on 30th March 1977.	

## PART II

### TOBACCO

Chapter	Short title	Extent of repeal
15 & 16 Geo. 6 & 1 Eliz. 2 c. 44.	The Customs and Excise Act 1952.	Part V.
1964 c. 49.	The Finance Act 1964.	Section 4. Section 8(2)(a). Schedule 5.
1966 c. 18.	The Finance Act 1966.	Section 3.  In Schedule 2, in paragraph 1 the words “section 173(1) (b) (importation of tobacco)” and in paragraph 2 the words

---

*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)*

---

		“and 173(3)” and “and tobacco”.
1967 c. 54.	The Finance Act 1967.	In section 4, in subsection (1), paragraph (d) and the word “or” before it and the words “and 175” and in subsection (2) the words “or (d)” and the words following the semi-colon.
1970 c. 24.	The Finance Act 1970.	Section 4. Section 5(a). In Schedule 2, paragraphs 1 to 4.
1973 c. 51.	The Finance Act 1973.	Section 1 so far as unrepealed. Schedule 5.
1974 c. 30.	The Finance Act 1974.	Section 1(6).
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 1(6).
1976 c. 40.	The Finance Act 1976.	Section 8.
1977 c. 36.	The Finance Act 1977.	Section 1(6) and (7). Section 2(1) and (3).

The above repeals take effect on 1st January 1978 but do not affect drawback by virtue of events occurring on or before 30th June 1978.

### PART III

#### VALUE ADDED TAX

Chapter	Short title	Extent of repeal
1972 c. 41.	The Finance Act 1972.	In section 8, in subsection (1) the words “or services”; and subsections (4) to (7). Section 17(3). Section 30(1). In Schedule 4, Group 8, Note (3).
1974 c. 30.	The Finance Act 1974.	Section 5.
1976 c. 40.	The Finance Act 1976.	Section 18. In section 19, the words “11(b) and”.

*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)*

---

Section 20.

---

The above repeals take effect on 1st January 1978.

**PART IV**

CHILD BENEFIT ETC.

---

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In section 8(2)(b) the words before "except". Section 24(1), (3) and (4). In section 219(1), paragraph (b) together with the word "and" immediately preceding it. In section 530(2)(c) the words "family allowances and other".
1971 c. 68.	The Finance Act 1971.	Section 15(7). Section 33(4). In Schedule 4, in paragraph (1)(b) the words before "any payment or benefit".
1974 c. 30.	The Finance Act 1974.	Section 14(6).
1975 c. 18.	The Social Security (Consequential Provisions) Act 1975.	In Schedule 2, paragraph 37.
1976 c. 40.	The Finance Act 1976.	Section 32(1), (2), (3)(a), (c) and (d), (4), (5) and (6).

---

1 The repeal of section 32(2), (3)(a) and (d), (4), (5) and (6) of the Finance Act 1976 shall be deemed to have come into force on 4th April 1977.

2 The repeal of the other provisions mentioned above does not affect their operation in relation to any allowance or benefit payable in respect of a period before 4th April 1977.

*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)*

## <sup>F5</sup>PART V

### ANNUITIES UNDER TITHE ACTS 1936 AND 1951

#### Textual Amendments

**F5** Sch. 9 Pt. V repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 6 Group 3

## PART VI

### MISCELLANEOUS

Chapter	Short title	Extent of repeal
1965 c. 25.	The Finance Act 1965.	In Schedule 7, in paragraph 5, in sub-paragraph (1) the words "Subject to sub-paragraph (2) below" and sub-paragraph (2).
1968 c. 44.	The Finance Act 1968.	In section 55, in subsection (1) the words "securities and" and "in section 42(1) of the Exchange Control Act 1947 and" and (in paragraph (c)) the words "of the Exchange Control Act 1947, or" and "or both" ; subsection (2); in subsection (3), in the definition of "prescribed" the words from "(a)" to "1964"; in subsection (4) the words "securities and"; in subsection (5) the words from "(a)" to "1964"; and in subsection (6) the words before "this section shall apply" and the words "that Act, or as the case may be".
1969 c. 32.	The Finance Act 1969.	In Schedule 12 paragraph 9. Section 41(7).
1970 c. 10.	The Income and Corporation Taxes Act 1970.	Section 185.  In section 270(4)(a) the words "(and Schedule 9 to the Finance Act 1965)".

---

*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1977. (See end of Document for details)*

---

1971 c. 68.	The Finance Act 1971.	Section 271(4). In Schedule 10— paragraph 3. in paragraph 4(1) the words from “section 27(3)” to “(conversion of such stock)”. in paragraph 5 the words from “or to securities” to “paragraph 4 above”. in paragraph 7(1) the words from “and for determining” to the end of paragraph 7(1). paragraph 13.
1973 c. 51.	The Finance Act 1973.	Section 13. In Schedule 16, in paragraph 7, the words from “securities of any” to “1965 or of”.
1974 c. 30.	The Finance Act 1974.	Section 21(2). In Schedule 2, paragraphs 1 and 2.
1975 c. 7.	The Finance Act 1975.	In Schedule 9, in paragraph 5, in sub-paragraph (1) the words from “and, subject” onwards, and sub-paragraph (2).
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 29.
1976 c. 40.	The Finance Act 1976.	Section 28. Section 29(1) and (4). Section 30(1). Section 63(7).

- 
- 1 The repeal of section 185 of the Income and Corporation Taxes Act 1970 has effect for the year of assessment 1977-78 and subsequent years of assessment.
  - 2 The repeal of section 13 of the Finance Act 1973 does not affect relief for any year of assessment before the year 1977-78.
  - 3 The repeals in the Finance Act 1974 have effect for the year of assessment 1977-78 and subsequent years of assessment.
  - 4 The repeal of section 30(1) of the Finance Act 1976 does not affect relief for any year of assessment before the year 1977-78.
  - 5 The repeal of section 63(7) of the Finance Act 1976 has effect for the year of assessment 1977-78 and subsequent years of assessment.

**Status:**

Point in time view as at 22/07/2004.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1977.