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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1984, SCHEDULE 23. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 23

Section 128(6).

#### REPEALS

##### PART I

###### MADE-WINE

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	Schedule 2.
1982 c. 39.	The Finance Act 1982.	Section 1(4). Schedule 2.
1983 c. 28.	The Finance Act 1983.	Section 1(4). Schedule 2.

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##### PART II

###### GAMING MACHINE LICENCE DUTY

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1981 c. 63.	The Betting and Gaming Duties Act 1981.	Section 24(1).  In Schedule 4, in paragraphs 6 and 8(2), the words “in respect of any premises” and in paragraph 10(3) the words from “except” to the end.
1982 c. 39.	The Finance Act 1982.	In Schedule 6, paragraphs 6 to 8 and 16.

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These repeals do not affect licences granted for periods beginning before 1st October 1984.

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### PART III

#### VALUE ADDED TAX

Chapter	Short title	Extent of repeal
1983 c. 55.	The Value Added Tax Act 1983.	In section 16(5) the words “of a supply of goods or services outside the United Kingdom or” and “supply or”.  In Schedule 5, in Group 8, in Note (2), in paragraph (b), the words “or alteration” and paragraph (c).

### PART IV

#### CUSTOMS AND EXCISE: MISCELLANEOUS

Chapter	Short title	Extent of repeal
1979 c. 58.	The Isle of Man Act 1979.	In Schedule 1, paragraph 25.
1982 c. 39.	The Finance Act 1982.	Section 2.
1983 c. 28.	The Finance Act 1983.	Section 2.
1983 c. 55.	The Value Added Tax Act 1983.	In section 24(3)(b) the figure “7”.

### PART V

#### INCOME TAX AND CORPORATION TAX: GENERAL

Chapter	Short title	Extent of repeal
1970 c.10.	The Income and Corporation Taxes Act 1970.	Section 310(1), (2) and (4).  In section 343(1), in paragraph (a), the words from “which takes” to “this section” and the proviso.
1972 c.41.	The Finance Act 1972.	Section 96.  In Schedule 18, paragraph 2(1).
1979 c.30.	The Finance Act 1974.	Section 10(3).  In paragraph 14(1)(a) of Schedule 1, the words

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		“employee-controlled company”, in both places.
1975 c.22.	The Oil Taxation Act 1975.	Section 17(3).
1980 c.48.	The Finance Act 1980.	Section 58. In Schedule 10, in paragraph 13, the words “(not exceeding £50 monthly)”.
1982 c.39.	The Finance Act 1982.	Section 35(3). Section 40(4) and (5). In Section 72(7), the words “on or before 31st March 1987”.
1982 c. 50.	The Insurance Companies Act 1982.	In Schedule 5, paragraph 24.
1983 c.28.	The Finance Act 1983.	Section 20(4).

- 1 The repeals in section 310 of the Income and Corporation Taxes Act 1970 and Schedule 18 to the Finance Act 1972 do not have effect with respect to any financial year ending before 1st April 1986.
- 2 The repeals in section 343 of the Income and Corporation Taxes Act 1970 and section 58 of the Finance Act 1980 have effect from 6th April 1985.
- 3 The repeals in section 96 of the Finance Act 1972 and section 10(3) of the Finance Act 1974 do not have effect with respect to any financial year ending before 1st April 1985.
- 4 The repeals in Schedule 1 to the Finance Act 1974 shall have effect in relation to payments of interest made after the passing of this Act.
- 5 The repeal of section 17(3) of the Oil Taxation Act 1975 has effect with respect to any advance corporation tax which is, within the meaning of section 77 of this Act, advance corporation tax paid by the company in respect of distributions in an accounting period of the company ending on or after 1st April 1984.
- 6 The repeal in paragraph 13 of Schedule 10 to the Finance Act 1980 has effect from the day appointed under section 39(9) of this Act.
- 7 The repeal in section 40 of the Finance Act 1982 has effect in relation to any right to acquire shares which is obtained after 5th April 1984.
- 8 The repeal in section 20(4) of the Finance Act 1983 has effect in relation to payments made on or after 6th April 1984.

## PART VI

### INCOME TAX: THE ADDITIONAL RATE

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Chapter	Short title	Extent of repeal
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1970 c.10.	The Income and Corporation Taxes Act 1970.	<p>In section 30(3), the words “or additional”.</p> <p>In section 36(1), the words “or additional”.</p> <p>In section 38(2) the words from “and in determining” to “investment income”.</p> <p>In sections 403(1), 424(c), 430(1), 457(1) and 458(1) the words “or additional”.</p>
1971 c.68.	The Finance Act 1971.	<p>Section 32(3) and (4).</p> <p>Section 34(4).</p> <p>In Schedule 7, in paragraph 2(2), the words “or additional”.</p>
1972 c.41.	The Finance Act 1972.	<p>In section 87(6), the words “or additional”.</p> <p>In Schedule 16, in paragraph 5(6A), the words “or additional”.</p>
1973 c.51.	The Finance Act 1973.	<p>In section 44, the words “or additional”.</p> <p>In section 59(2), the words from “the additional rate” to “them and”.</p>
1974 c.30.	The Finance Act 1974.	<p>Section 15.</p> <p>In section 16(1), the words following “subsection (2) below”.</p> <p>In section 43(1), the words from “In this subsection” onwards.</p> <p>In Schedule 7, paragraph 1 and, in paragraph 9(5), the words from “and” onwards.</p>
1975 c.7.	The Finance Act 1975.	<p>In Schedule 2, in paragraph 19(1A) the words “or additional”.</p>
1980 c.48.	The Finance Act 1980.	<p>In section 24(3), the words from “or over which” to “additional rate”, the word “respectively”, where it first occurs, and the words</p>

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“and the investment income threshold”.

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The repeal in subsection (6) of section 87 of the Finance Act 1972 does not have effect for the purpose of determining whether a person has paid tax in respect of excess liability, within the meaning of that subsection, for the year 1983-84 or any earlier year of assessment or the amount so paid.

## PART VII

### FOREIGN EARNINGS AND EMOLUMENTS

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Chapter	Short title	Extent of repeal
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In section 188(2), the words from “in respect of one-half” to “charged” and paragraph (a).  In Schedule 8, in paragraph 12, the words “(2) or”.  In Part III of Schedule 12, in paragraph 2(3) the words “(3) and”.
1974 c. 30.	The Finance Act 1974.	Section 23(3).  In Schedule 2, paragraph 3.
1975 c. 14.	The Social Security Act 1975.	In Schedule 2, in paragraph 3(2), paragraph (cc).
1975 c. 15.	The Social Security (Northern Ireland) Act 1975.	In Schedule 2, in paragraph 3(2), paragraph (cc).
1977 c. 36.	The Finance Act 1977.	In section 31(2), the words from the beginning to “emoluments); and”.  In Schedule 7, paragraphs 2, 3, 4(3), (4) and 5, in paragraph 9 the words “or 2”, and paragraph 10.
1978 c. 42.	The Finance Act 1978.	Section 27.  Schedule 4.

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1 The repeals in subsection (2) of section 188 of, and in Schedule 8 to, the Taxes Act have effect where the relevant date (within the meaning of that section) falls after 13th March 1984 but subject to subsection (8) of section 30 of this Act.

2 The repeal of section 23(3) of the Finance Act 1974 and the repeal in Schedule 12 of the Taxes Act have effect in relation to the year 1985-86 and subsequent years of assessment but subject to subsection (4) of section 30 of this Act.

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- 3 The repeal in Schedule 2 of the Finance Act 1974 has effect in relation to the year 1989-90 and subsequent years of assessment.
- 4 The repeals in the Acts of 1975, section 31(2) of, and Schedule 7 to, the Finance Act 1977 and the Finance Act 1978 have effect for the year 1985-86 and subsequent years of assessment.

## PART VIII

### CAPITAL GAINS

Chapter	Short title	Extent of repeal
1979 c.14.	The Capital Gains Tax Act 1979.	Section 6.  Sections 8 and 9.  In section 29A, in subsection (2), the words "Except in the case specified in subsection (4) below" and, in paragraph (a), the words "or the corresponding disposal is made by an excluded person".  Section 32(5) and (6).  In sections 137(4)(aa) and 138(1)(aa), the words "to buy or sell shares in a company"  Section 148.
1980 c.48.	The Finance Act 1980.	Section 82.
1982 c.39.	The Finance Act 1982.	Section 85.

- 1 The repeal of sections 6, 8, 9 and 148 of the Capital Gains Tax Act 1979 and of section 82 of the Finance Act 1980 and section 85 of the Finance Act 1982 has effect with respect to disposals on or after 6th April 1984.
- 2 The repeals in section 29A of the Capital Gains Tax Act 1979 have effect in relation to disposals and acquisitions on or after 6th April 1983.
- 3 The repeals in section 32 of that Act have effect where the disposal by the person who is neither resident nor ordinarily resident in the United Kingdom is made on or after 6th April 1985.
- 4 The repeals in sections 137(4)(aa) and 138(1)(aa) of that Act have effect in relation to any abandonment or other disposal on or after 6th April 1984.

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## PART IX

### CAPITAL TRANSFER TAX

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1975 c. 7.	The Finance Act 1975.	In section 26(2), the words from the beginning to “respectively, and”.  In section 51(1), the definition of “enactment”.  Section 51(3).  In Schedule 4, in paragraph 19(4), the words “to any person” and the words “of that person”.  In Schedule 4, paragraph 44.
1976 c. 40.	The Finance Act 1976.	In section 76(3)(b), the words from “or the value” onwards.  Section 105(3) and (4).  Section 114(8).  In Schedule 11, paragraph 2.
1982 c. 39.	The Finance Act 1982.	In section 94(6), the words from “and, in” onwards.  In Schedule 17, paragraphs 9, 18 and 28.

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The repeal of section 114(8) of the Finance Act 1976 has effect as from 1st April 1983.

## PART X

### STAMP DUTY

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1891 c. 39.	The Stamp Act 1891.	In section 75(1), the words “not exceeding thirty-five years”.
1963 c. 25.	The Finance Act 1963.	In Schedule 11, Part I.
1974 c. 30.	The Finance Act 1974.	In Schedule 11, in Part I, paragraphs 3 and 4, in Part II, paragraphs 13 and 14 and Part III
1980 c. 48.	The Finance Act 1980.	Section 95(1).
1982 c. 39.	The Finance Act 1982.	Section 128(1)

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## PART XI

### NATIONAL INSURANCE SURCHARGE

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1976 c. 85.	The National Insurance Surcharge Act 1976.	The whole Act.
1977 c. 36.	The Finance Act 1977.	Section 57.
1978 c. 42.	The Finance Act 1978.	Section 75
1980 c. 48.	The Finance Act 1980.	In section 118(4), the words from “and section 57” to “surcharge)”.
1982 c. 39.	The Finance Act 1982.	Section 143.
1982 c. 55.	The National Insurance Surcharge Act 1982.	The whole Act.
1983 c. 28.	The Finance Act 1983.	Section 42.  In section 46(4), the words from “and section 57” to “surcharge)”.

These repeals have effect with respect to earnings paid on or after 6th April 1985.

## PART XII

### DEVELOPMENT LAND TAX

<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1976 c. 24.	The Development Land Tax Act 1976.	In section 19A(1), the words “and before 1st April 1984”.  In section 26, subsection (2) and, in subsection (3), the words “or subsection (2)”.  In section 40, in subsection (1), the words “which, at that time, is development land” and subsection (8).  In section 47(1A), the words “are begun on or before 31st December 1984 and”.  In Schedule 8, in paragraph 45(1), (3), (4), (5) and (7)(b), the words “or half-yearly”.



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### PART XIII

#### SPECIAL AND GENERAL COMMISSIONERS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1970 c.9.	The Taxes Management Act 1970.	In section 45, in subsection (1) the words “or any two or more Special Commissioners”, and subsections (2), (4), (5) and (6).  In section 55(11) the words from the beginning to “and”.

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### PART XIV

#### MISCELLANEOUS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1968 c. 13.	The National Loans Act 1968.	In section 3(5), the words from “and” to “future Act”.
1972 c. 41.	The Finance Act 1972.	Section 132.
1975 c. 7.	The Finance Act 1975.	Section 55.
1975 c. 22.	The Oil Taxation Act 1975.	In section 3(4), the word “or” at the end of paragraph (d).
1978 c. 42.	The Finance Act 1978	Section 78.
1982 c. 39.	The Finance Act 1982.	Section 154.

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