

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1991, SCHEDULE 19. (See end of Document for details)

SCHEDULES

SCHEDULE 19

Section 123.

REPEALS

Commencement Information

II [Sch. 19](#) partly in force at 1.12.1988 due to commencement of Part VI

PART I

BETTING AND GAMING DUTIES

Chapter	Short title	Extent of repeal
1981 c. 63.	The Betting and Gaming Duties Act 1981.	<p>In section 14(1)(b), the words “payable after the end of that period and”.</p> <p>In Schedule 2, in paragraph 5, in sub-paragraph (1), the words “of the duty” and, in sub-paragraph (2), the word “duty” and, in paragraph 6(1), “(3)(c)”.</p>

PART II

BEER DUTY

Chapter	Short title	Extent of repeal
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	<p>In section 1(3), paragraph (b) and the word “or” immediately preceding it.</p> <p>Section 2(6).</p> <p>In section 3, in subsection (3), the words “Subject to subsection (5) below”, and subsection (5).</p> <p>In section 4(1), the definitions of “brewer” and “brewer for sale” and</p>

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		of “limited licence to brew beer””.
		Sections 37 to 40.
		Section 45(2).
		Section 50.
		Section 53.
		Sections 71A and 72.
1982 c. 39.	The Finance Act 1982.	Section 9(3) and (4).
1985 c. 54.	The Finance Act 1985.	In Schedule 3, paragraphs 3 and 4.
1986 c. 41.	The Finance Act 1986.	Section 4(1).
		In section 8(2)(a), the words “47(3), 48(2)””.
1988 c. 39.	The Finance Act 1988.	In Schedule 1, in Part II, paragraphs 1(2), 2(2), 3 and 11.
1989 c. 26.	The Finance Act 1989.	Section 3.

These repeals have effect in accordance with section 7 of this Act.

PART III

VEHICLES EXCISE DUTY: GENERAL

Chapter	Short title	Extent of repeal
1971 c. 10.	The Vehicles (Excise) Act 1971.	In section 4(1)(ka), the words “(other than mowing machines)””.
		Section 7(4).
		Section 38(4).
		Schedule 6.
1972 c. 10 (N.I.).	The Vehicles (Excise) Act (Northern Ireland) 1972.	In section 4(1)(ka), the words “(other than mowing machines)””.
		Section 7(4).
		Section 35(4).
		Schedule 7.
1982 c. 39.	The Finance Act 1982.	Section 5(6).
		Section 6(7).

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1985 c. 54.	The Finance Act 1985.	In Schedule 2, in Part I, paragraph 1.
1	The repeals in section 4 of each of the Vehicles (Excise) Act 1971 (“the 1971 Act”) and the Vehicles (Excise) Act (Northern Ireland) 1972 (“the 1972 Act”) are deemed to have come into force on 20th March 1991.	
2	The repeals of section 7(4) of each of the 1971 Act and the 1972 Act come into force on 1st October 1991.	
3	The repeals of section 38(4) of, and Schedule 6 to, the 1971 Act, section 35(4) of, and Schedule 7 to, the 1972 Act and sections 5(6) and 6(7) of the Finance Act 1982, so far as relating to the application of those provisions for the purpose of section 4(1)(g) of either the 1971 Act or the 1972 Act, are deemed to have come into force on 20th March 1991.	
4	The repeal in Schedule 2 to the Finance Act 1985, and the repeals mentioned in note 3 above so far as relating to the application of the repealed provisions for the purpose of any provision of the 1971 Act or the 1972 Act other than section 4(1)(g), have effect in relation to licences taken out after 20th March 1991.	

PART IV

VEHICLE EXCISE DUTY: NORTHERN IRELAND

Commencement Information

I2 [Sch. 19 Pt. IV](#): s. 10 wholly in force (1.10.1991) see [s.10\(3\)](#) and [S.I. 1991/2021](#), [art.2](#)

Chapter	Short title	Extent of repeal
<i>Acts of the Parliament of the United Kingdom</i>		
1971 c. 10.	The Vehicles (Excise) Act 1971.	Section 7(5).
1974 c. 39.	The Consumer Credit Act 1974.	In Schedule 4, paragraph 50.
1975 c. 7.	The Finance Act 1975.	Section 58.
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 6.
1977 c. 36.	The Finance Act 1977.	Section 6.
1978 c. 42.	The Finance Act 1978.	Section 9.
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	In Schedule 1, paragraph 5.
1980 c. 48.	The Finance Act 1980.	Section 5.
1981 c. 35.	The Finance Act 1981.	Section 8.
1982 c. 39.	The Finance Act 1982.	Sections 6 and 7(2) and (4).

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		Schedule 4 and, in Schedule 5, Part B.
1983 c. 28.	The Finance Act 1983.	Section 4(6) and (7). In Schedule 3, paragraphs 7 and 12.
1984 c. 43.	The Finance Act 1984.	Section 5(4).
1986 c. 41.	The Finance Act 1986.	Section 3(5). In Schedule 2, Part II.
1987 c. 16.	The Finance Act 1987.	Section 2(4). In Schedule 1, paragraphs 6, 9, 11, 13, 15, 17, 19 and 21.
1988 c. 39.	The Finance Act 1988.	Section 4(5). In Schedule 2, paragraph 6.
1989 c. 26.	The Finance Act 1989.	Section 14(2), (4) and (6).
1990 c. 29.	The Finance Act 1990.	Section 5(4) and (6). In Schedule 2, Part III.
<i>Act of the Parliament of Northern Ireland</i>		
1972 c. 10 (N.I.).	The Vehicles (Excise) Act (Northern Ireland) 1972.	The whole Act.
<i>Orders in Council</i>		
S.I. 1972/1100 (N.I. 11).	The Finance (Northern Ireland) Order 1972.	Article 1(4). Part IV.
S.I. 1980/704 (N.I. 6).	The Criminal Justice (Northern Ireland) Order 1980.	In Schedule 1, paragraphs 62 and 63.
S.I. 1981/154 (N.I. 1).	The Road Traffic (Northern Ireland) Order 1981.	In Schedule 7, paragraphs 14 and 15.
S.I. 1981/1675 (N.I. 26).	The Magistrates' Courts (Northern Ireland) Order 1981.	In Schedule 6, paragraphs 126 and 127.

These repeals have effect in accordance with section 10 of this Act.

PART V

INCOME TAX AND CORPORATION TAX

Chapter	Short title	Extent of repeal
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1970 c. 9.	The Taxes Management Act 1970.	Section 78(4). Section 86(2A).
1985 c. 54.	The Finance Act 1985.	In section 68(7A), the word “and” at the end of paragraph (f).
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 76(1)(d), the words “general annuity business”. In section 114(3), paragraph (c) and the word “and” immediately preceding it. In section 243, in subsection (1), the words “or 394” and subsections (5) and (6)(b). Section 339A. In section 343, in subsection (3), the words from the beginning to “subsection (6) below; and”, subsection (6) and, in subsection (7), the words from “then no relief” to “subject to that”. Section 349(3)(e). Section 354(3). In section 367(1), the definition of the expression “large caravan”. In section 393, subsections (2) to (6) and, in subsection (11), the words from “and a claim under subsection (2)” onwards. Section 394. Section 432A(2)(b) and (d). In section 436, in subsection (1), the words “general annuity business or”, in subsection (3), in paragraph (c), the words “or general annuity business” and, in paragraph (e), the words “general annuity business or”, and in

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subsection (4), the words “general annuity business or”.

Section 437(2) to (5).

In section 446, in subsection (1), the words “and general annuity business” and subsections (2) and (3).

In section 447, subsection (3) and, in subsection (4), the words “or 446”.

Section 448(3)(a).

In section 465(3) the words “and (c)”.

In section 474(1)(b), the words “and general annuity business”.

Section 518(6).

In section 590, subsections (5) and (6).

Section 726.

In section 737, in subsection (2), the words “otherwise than by virtue of section 476(5)(a)”, and subsection (4).

Section 738(2).

In section 843(4), the words “394”.

In Schedule 5, in paragraph 2(3)(a), the word “or” immediately following the words “section 380”.

In Schedule 7, paragraphs 3(2) and (3) and 6.

In Schedule 15, paragraph 3(1)(c) and the word “and” immediately preceding it.

In Schedule 28, paragraph 3(4)(a).

In Schedule 29, in the Table in paragraph 32, the entry relating to section 78(4) of

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		the Taxes Management Act 1970.
		In Schedule 30, in paragraph 2(2)(a), the word “or” where first occurring and, in paragraph 3(1)(b), the word “or”.
1988 c. 39.	The Finance Act 1988.	In Schedule 8, in paragraph 1(3), the word “and” at the end of paragraph (g).
1989 c. 26.	The Finance Act 1989.	Section 62(2). Section 63. Section 87(3).
1990 c. 1.	The Capital Allowances Act 1990.	In section 2(1), the word “and” at the end of paragraph (a). In section 3(3), the words “(as defined in section 8(1))”. In section 26(1), the word “and” at the end of paragraph (e). In Schedule 1, paragraph 8(16).
1990 c. 29.	The Finance Act 1990.	Section 25(2)(h). In section 27, subsections (1) and (3). Section 61. In Schedule 6, paragraph 6. In Schedule 7, paragraph 8. In Schedule 14, paragraph 7.

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- 1 The repeal of section 78(4) of the Taxes Management Act 1970 and the repeal in Schedule 29 to the Income and Corporation Taxes Act 1988 have effect in accordance with section 81 of this Act.
 - 2 The repeal in section 86 of the Taxes Management Act 1970 has effect in accordance with paragraph 1(2) of Schedule 15 to this Act.
 - 3 The repeals in sections 76, 432A, 436, 437, 446, 447, 448 and 474 of, and Schedule 28 to, the Income and Corporation Taxes Act 1988 and in Schedules 6 and 7 to the Finance Act 1990 have effect for accounting periods beginning on or after 1st January 1992.
 - 4 The following repeals have effect in relation to losses incurred in accounting periods ending on or after 1st April 1991—

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- (a) the repeals in sections 114, 243, 343, 393, 518 and 843 of, the repeals in Schedules 5 and 30 to, and the repeal of section 394 of, the Income and Corporation Taxes Act 1988;
- (b) the repeal in Schedule 1 to the Capital Allowances Act 1990;
- (c) the repeal of section 61 of, and the repeal in Schedule 14 to, the Finance Act 1990.
- 5 The repeals of section 339A of the Income and Corporation Taxes Act 1988 and section 27(1) and (3) of the Finance Act 1990 have effect in relation to accounting periods beginning on or after 19th March 1991.
- 6 The following repeals have effect for the year 1991-92 and subsequent years of assessment—
- (a) the repeals of sections 354(3) and 726 of the Income and Corporation Taxes Act 1988;
- (b) the repeals in sections 367(1) and 737(2) of, and in Schedule 7 to, that Act;
- (c) the repeal of section 63 of the Finance Act 1989.
- 7 The repeals in section 465 of, and Schedule 15 to, the Income and Corporation Taxes Act 1988 apply in relation to policies issued in pursuance of contracts made on or after the day on which this Act is passed.
- 8 The repeal of section 590(5) and (6) of the Income and Corporation Taxes Act 1988 has effect in accordance with section 36 of this Act.
- 9 The repeals of sections 737(4) and 738(2) of the Income and Corporation Taxes Act 1988 have effect in accordance with section 58 of this Act.
- 10 The repeal of section 62(2) of the Finance Act 1989 has effect in accordance with section 40 of this Act.
- 11 The repeals in sections 2(1), 3(3) and 26(1) of the Capital Allowances Act 1990 have effect in relation to any chargeable period or its basis period ending on or after 6th April 1990.
- 12 The repeal of section 25(2)(h) of the Finance Act 1990 has effect in relation to gifts made on or after 19th March 1991.

PART VI

CAPITAL GAINS

Chapter	Short title	Extent of repeal
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In section 342, the words “or Housing for Wales”, in each place where they occur. In section 342A, the words “or Housing for Wales”, in each place where they occur.
1979 c. 14.	The Capital Gains Tax Act 1979.	Section 126C.
1980 c. 48.	The Finance Act 1980.	Section 80(2).

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1981 c. 35.	The Finance Act 1981.	Section 88(2) to (6).
1984 c. 43.	The Finance Act 1984.	Section 63(3). In section 64(2)(b), the words from “as defined” to “1973”.
1986 c. 41.	The Finance Act 1986.	Section 58(5).
1988 c. 39.	The Finance Act 1988.	In Schedule 9, in paragraph 3(2)(e), the words from “(postponement” to “asset”.
1988 c. 50.	The Housing Act 1988.	In Schedule 17, in Part II, paragraph 93.
1989 c. 26.	The Finance Act 1989.	In Schedule 14, in paragraph 6(5)(c), the words “and (5)”.
1990 c. 29.	The Finance Act 1990.	Section 70(5).

- 1 The repeals in sections 342 and 342A of the Income and Corporation Taxes Act 1970 and Schedule 17 to the Housing Act 1988 are deemed to have come into force on 1st December 1988.
- 2 The repeals of section 80(2) of the Finance Act 1980 and section 63(3) of the Finance Act 1984 have effect in relation to disposals on or after 19th March 1991.
- 3 The repeal in section 64 of the Finance Act 1984 has effect in accordance with section 98 of this Act.
- 4 The remaining repeals (other than the repeal in Schedule 9 to the Finance Act 1988) have effect in accordance with section 92 of this Act.

PART VII

STAMP DUTY

Chapter	Short title	Extent of repeal
9 Geo. 4 c. 80.	The Bankers’ Composition (Ireland) Act 1828.	The whole Act.
54 & 55 Vict. c. 39.	The Stamp Act 1891.	Sections 29, 30 and 31. In Schedule 1 the heading “bank note”.
1952 c. 13 (N.I.).	The Finance Act (Northern Ireland) 1952.	Sections 4 and 5.
1970 c. 21 (N.I.).	The Finance Act (Northern Ireland) 1970.	Section 7. In Schedule 2, paragraphs 5 and 18.

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1972 c. 41.	The Finance Act 1972.	Section 134(5).
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These repeals have effect in accordance with section 115 of this Act.

PART VIII

TRADING FUNDS

Chapter	Short title	Extent of repeal
1973 c. 63.	The Government Trading Funds Act 1973.	In section 2(1)(b) and (2), the words “at values or amounts determined by him in accordance with Treasury directions”.

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