
Changes to legislation: Finance Act 1999, SCHEDULE 20 is up to date with all changes known to be in force on or before 17 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 20

REPEALS

PART I

EXCISE DUTIES

(1)

Hydrocarbon oil duties

Chapter	Short title	Extent of repeal
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	In section 15(1), the word “exportation,”.

This repeal has effect in accordance with section 4 of this Act.

(2)

Drawback of duty on shipment of goods as stores etc.

Chapter	Short title	Extent of repeal
1979 c. 2.	The Customs and Excise Management Act 1979.	Section 132.

Subsection (4) of section 11 of this Act shall apply in relation to this repeal as it applies in relation to subsection (3) of that section.

PART II

VALUE ADDED TAX

(1)

Groups of companies

Chapter	Short title	Extent of repeal
1994 c. 23.	The Value Added Tax Act 1994.	Section 43(3) to (8).
1995 c. 4.	The Finance Act 1995.	Section 25(3) and (4).

These repeals have effect subject to paragraph 6 of Schedule 2 to this Act.

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(2)

Meaning of “business”

Chapter	Short title	Extent of repeal
1994 c. 23.	The Value Added Tax Act 1994.	Section 94(3).

Subsection (2) of section 20 of this Act shall apply in relation to this repeal as it applies in relation to that section.

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

(1)

Capital gains tax rates

Chapter	Short title	Extent of repeal
1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	In section 4— (a) subsections (1A), (1B), (3A) and (3B); and (b) in subsection (4), the words “(disregarding subsection (3B)(a) above)”.
1992 c. 48.	The Finance (No. 2) Act 1992.	Section 23.
1993 c. 34.	The Finance Act 1993.	In Schedule 6, paragraph 22.
1996 c. 8.	The Finance Act 1996.	In Schedule 6, paragraph 27.
1997 c. 58.	The Finance (No. 2) Act 1997.	In Schedule 4, paragraph 24(4) and (5).

These repeals have effect for the year 1999-00 and subsequent years of assessment.

(2)

Corporation tax rates

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 13(9).

This repeal has effect for the financial year 2000 and subsequent financial years.

(3)

Married couple’s allowance

Chapter	Short title	Extent of repeal
1. The repeal in section 257A(5) of the Taxes Act 1988 has effect for the year 1999-00 and subsequent years of assessment.		
2. The other repeals have effect for the year 2000-01 and subsequent years of assessment.		

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1970 c. 9.	The Taxes Management Act 1970.	In section 37A, “, 257D”.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 257A— (a) subsection (1); (b) in subsection (2), the words from “(instead of” to the end; (c) in subsection (3), the words “(1) or”; and (d) in subsection (5), the words from “(but not” to the end. In section 257BA(2), the words from “(to nil” to the end. Sections 257D to 257F. Section 278(2A).
1989 c. 26.	The Finance Act 1989.	In section 33— (a) subsection (6); (b) in subsection (10), the words “257B(2), 257D(8) and”; and (c) subsections (11) to (13).
1992 c. 48.	The Finance (No. 2) Act 1992.	In Schedule 5, paragraphs 3 and 4.
1994 c. 9.	The Finance Act 1994.	Section 77(2)(a). In Schedule 8, paragraphs 4 and 5.
1996 c. 8.	The Finance Act 1996.	In Schedule 20, paragraphs 14(2), 15 and 16. In Schedule 21, paragraph 5.

1. The repeal in section 257A(5) of the Taxes Act 1988 has effect for the year 1999-00 and subsequent years of assessment.

2. The other repeals have effect for the year 2000-01 and subsequent years of assessment.

(4)

Income tax relief in respect of children

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In section 58(3)(b), “260(3),”.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 256(3), the words after paragraph (c). Sections 259 to 261A.
1988 c. 39.	The Finance Act 1988.	Section 30. Section 134(3).

These repeals have effect for the year 2000-01 and subsequent years of assessment.

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		In Schedule 3, paragraphs 5 and 6.
1992 c. 48.	The Finance (No. 2) Act 1992.	In Schedule 5, paragraphs 5 and 6.
1994 c. 9.	The Finance Act 1994.	Section 77(3) and (4). In Schedule 8, paragraphs 6 to 8.
1996 c. 8.	The Finance Act 1996.	In Schedule 20, paragraphs 17 and 18.
1998 c. 36.	The Finance Act 1998.	Section 26.

These repeals have effect for the year 2000-01 and subsequent years of assessment.

(5)

Widow's bereavement allowance

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 256(3)(b). Section 262.
1988 c. 39.	The Finance Act 1988.	In Schedule 3, paragraph 7(3).
1992 c. 48.	The Finance (No. 2) Act 1992.	In Schedule 5, paragraph 7.
1994 c. 9.	The Finance Act 1994.	Section 77(5). In Schedule 8, paragraph 9.

1. The repeal of section 262 of the Taxes Act 1988 and the repeal in Schedule 3 to the Finance Act 1988 have effect in relation to deaths occurring on or after 6th April 2000.

2. The other repeals have effect for the year 2001-02 and subsequent years of assessment.

(6)

Maintenance payments

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 347B(4) and (5).
1988 c. 39.	The Finance Act 1988.	In section 38— (a) in subsection (2), the words after “the person liable to make it”; and (b) subsections (3) to (6) and (8). Section 39. In section 40—

These repeals have effect in relation to any payment falling due on or after 6th April 2000.

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		(a) in subsection (1), the definition of “child of the family”; and (b) subsection (2).
1994 c. 9.	The Finance Act 1994.	In section 79— (a) in subsection (1), the words “and section 38 of the Finance Act 1988”; and (b) subsections (2), (5), (7) and (8).
1995 c. 4.	The Finance Act 1995.	In Schedule 17, paragraph 4(1).
1996 c. 8.	The Finance Act 1996.	Section 149. In Schedule 21, paragraph 25.

These repeals have effect in relation to any payment falling due on or after 6th April 2000.

(7)

Interest on loans to buy land etc.

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 160(1C)(a), the words “or section 357(1)(b)”. In section 353(1A) and (1B), the words “354 or”. Sections 354 to 358. In section 367— (a) subsection (1); and (b) in subsection (2), the words “354(1) and”. In section 370— (a) in subsection (1), the words “or (3)”; (b) in subsection (2), the words “354(1) or” and “356A, 357 or”, and paragraph (c) of that subsection and the word “and” immediately preceding it; and (c) subsections (3), (4), (6) and (7). Section 372. In section 373—

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1. The repeals in section 375 of the Taxes Act 1988 have effect in accordance with paragraph 18(1) of Schedule 4 to this Act.
 2. The repeals in section 488 of that Act have effect in accordance with paragraph 18(2) of that Schedule.
 3. The repeal in the Taxation of Chargeable Gains Act 1992 has effect in accordance with paragraph 18(4) of that Schedule.
 4. The other repeals have effect in relation to any payment of interest falling within subsection (3) or (4) of section 38 of this Act.
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Changes to legislation: Finance Act 1999, SCHEDULE 20 is up to date with all changes known to be in force on or before 17 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

		(a) in subsection (1), the words “section 356A, section 357(1) or”;
		(b) subsections (3) and (4);
		(c) in subsection (5), the words from “and” to “also fulfilled”; and
		(d) in subsection (7), the words from “and” to the end.
		In section 374, subsection (1) (c) and, in subsection (2), the words “(c) or”.
		Section 375(9) and (10). Section 375A.
		In section 376—
		(a) in subsection (3), the words from “and” to the end; and
		(b) subsection (6). Section 377.
		Section 378(1), (2) and (4). In section 379—
		(a) in the definition of “qualifying lender”, the words “to (6)”;
		and
		(b) in the definition of “regulations”, the words “except in sections 378(1) and (2)”.
		Section 477A(8). In section 488—
		(a) in subsection (1), paragraph (c);
		(b) in subsection (2), paragraph (b) and the word “and” immediately preceding it;
		(c) in subsection (4), the words “a member or of”;
		and
		(d) subsection (12). In section 828(4), “377(8)”.
1988 c. 39.	The Finance Act 1988.	Sections 42 to 44. In Schedule 3, paragraph 14.
1990 c. 29.	The Finance Act 1990.	In Schedule 14, paragraph 6.

1. The repeals in section 375 of the Taxes Act 1988 have effect in accordance with paragraph 18(1) of Schedule 4 to this Act.

2. The repeals in section 488 of that Act have effect in accordance with paragraph 18(2) of that Schedule.

3. The repeal in the Taxation of Chargeable Gains Act 1992 has effect in accordance with paragraph 18(4) of that Schedule.

4. The other repeals have effect in relation to any payment of interest falling within subsection (3) or (4) of section 38 of this Act.

Changes to legislation: Finance Act 1999, SCHEDULE 20 is up to date with all changes known to be in force on or before 17 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	In section 222(8)(a), the words from “within” to “Act”.
1993 c. 34.	The Finance Act 1993.	Section 56. Section 57(1), (2), (4) and (6).
1994 c. 9.	The Finance Act 1994.	Section 81(3) and (8). In Schedule 9, paragraphs 7(1) and 10(2). In Schedule 17, paragraph 3.
1995 c. 4.	The Finance Act 1995.	In section 42, subsection (1) and, in subsection (2), paragraphs (b) to (e). In Schedule 6, paragraph 18.
1996 c. 8.	The Finance Act 1996.	In Schedule 20, paragraph 28(5). In Schedule 21, paragraphs 8 and 9.
1997 c. 58.	The Finance (No. 2) Act 1997.	Section 15.

1. The repeals in section 375 of the Taxes Act 1988 have effect in accordance with paragraph 18(1) of Schedule 4 to this Act.
2. The repeals in section 488 of that Act have effect in accordance with paragraph 18(2) of that Schedule.
3. The repeal in the Taxation of Chargeable Gains Act 1992 has effect in accordance with paragraph 18(4) of that Schedule.
4. The other repeals have effect in relation to any payment of interest falling within subsection (3) or (4) of section 38 of this Act.

(8)

Conditional acquisition of shares

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 140A(2).

This repeal applies in relation to shares acquired on or after the day on which this Act is passed.

(9)

Mobile telephones

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 154(2)(b), “159A”. Section 159A. Section 200AA(3).
1991 c. 31.	The Finance Act 1991.	Section 30.
1993 c. 34.	The Finance Act 1993.	Section 74(2). In Schedule 4, paragraph 5.

These repeals have effect for the year 1999-00 and subsequent years of assessment.

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(10)

PRP and agricultural pay

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 175(1)(c) and (4). In section 178(1), paragraph (d) and the word “or” immediately preceding it.
These repeals have effect in accordance with section 46 of this Act.		

(11)

Sub-contractors in the construction industry

Chapter	Short title	Extent of repeal
1998 c. 36.	The Finance Act 1998.	In Schedule 8, paragraphs 3 to 5.
This repeal has effect in accordance with section 53 of this Act.		

(12)

Gifts in kind to charities

Chapter	Short title	Extent of repeal
1998 c. 36.	The Finance Act 1998.	Section 47.
This repeal has effect in relation to gifts made on or after the day on which this Act is passed.		

(13)

Gifts of money to relieve refugee poverty

Chapter	Short title	Extent of repeal
1998 c. 36.	The Finance Act 1998.	In section 48— (a) in subsection (2), the word “and” at the end of paragraph (a); and (b) in subsection (8), the definition of “the first designation date”.
These repeals have effect in relation to gifts made on or after 6th April 1999.		

(14)

Secondment of employees to educational establishments

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 86(3), the words “and before 1st April 1997”.
This repeal has effect in accordance with section 58 of this Act.		

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(15)

Vocational training relief

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 265(3), paragraph (e) and the word “or” immediately preceding it.
1991 c. 31.	The Finance Act 1991.	Sections 32 and 33.
1994 c. 9.	The Finance Act 1994.	Section 84.
1996 c. 8.	The Finance Act 1996.	In section 129— (a) subsection (1)(b); (b) in subsection (2), the words “section 32(5)(b) of the 1991 Act”; and (c) subsections (4) and (6). Section 144. In Schedule 18, paragraph 14.
1997 c. 44.	The Education Act 1997.	In Schedule 7, paragraph 6.

Section 59(3)(b) of this Act shall apply in relation to these repeals as it applies in relation to subsection (2) of that section.

(16)

Relevant discounted securities

Chapter	Short title	Extent of repeal
1996 c. 8.	The Finance Act 1996.	In Schedule 13, paragraph 3(5).

This repeal has effect in accordance with section 65(8) to (12) of this Act.

(17)

Court common investment funds

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 328. Section 468AA(3). In section 720(5), the second sentence.

The repeal of section 328 of the Taxes Act 1988 and the repeal in 720(5) of that Act have effect in accordance with section 68 of this Act.

(18)

EIS deferred gains

Chapter	Short title	Extent of repeal
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This repeal has effect in accordance with section 73 of this Act.

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1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	In Schedule 5B, in paragraph 19(1), the definition of “relevant shares”.
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This repeal has effect in accordance with section 73 of this Act.

(19)

Advance corporation tax: consequences of abolition

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In Schedule 16— (a) in paragraph 4(1), the words “Subject to subparagraph (3) below,”; and (b) paragraph 4(3).
1990 c. 29.	The Finance Act 1990.	In Schedule 14, paragraph 13.

These repeals have effect in accordance with section 91 of this Act.

(20)

Group relief: reduction in surrenderable amount.

Chapter	Short title	Extent of repeal
1990 c. 29.	The Finance Act 1990.	Section 96.

This repeal has effect in accordance with section 92 of this Act.

(21)

Company tax returns, etc.

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In section 43A(1)(a), the word “where”.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 411A.
1990 c. 1.	The Capital Allowances Act 1990.	In section 145(3), the words “to which section 42 of the Taxes Management Act 1970 applies”.
1990 c. 29.	The Finance Act 1990.	Section 101.

These repeals have effect in accordance with section 93 of this Act.

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PART IV

OIL TAXATION

(1)

PRT returns

Chapter	Short title	Extent of repeal
1987 c. 51.	The Finance (No. 2) Act 1987.	In section 101(2), paragraph (b) and the word “and” immediately preceding it.

This repeal has effect in relation to any chargeable period ending on or after 30th June 1999.

(2)

Business assets: Roll-over relief

Chapter	Short title	Extent of repeal
1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	Section 193.

This repeal has effect in accordance with section 103(2) of this Act.

PART V

STAMP DUTY AND STAMP DUTY RESERVE TAX

Commencement Information

II Sch. 20 Pt. V in force at Royal Assent except for repeals in (4) which come into force on 1.10.1999

(1)

Stamp duty: interest and penalties on late stamping

Chapter	Short title	Extent of repeal
1933 c. 19.	The Finance Act 1933.	In section 42, the words “and subsection (1) of section 15”.

1. These repeals have effect in relation to instruments executed on or after 1st October 1999, subject to paragraph 2.

2. The repeals do not have effect in relation to transfers or other instruments relating to units under a unit trust scheme.

This does not affect their operation in relation to—

(a) conveyances or transfers on sale of property other than units under a unit trust scheme in relation to which such units form the whole or part of the consideration; and

(b) bearer instruments constituting, or used for transferring, units under a unit trust scheme.

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1933 c. 28 (N.I.).	The Finance Act (Northern Ireland) 1933.	In section 2, the words “and subsection (1) of section fifteen”.
1965 c. 25.	The Finance Act 1965.	Section 91.
1965 c. 16 (N.I.).	The Finance Act (Northern Ireland) 1965.	Section 5.
1984 c. 43.	The Finance Act 1984.	Section 111(4).
1986 c. 41.	The Finance Act 1986.	Section 69(5). Section 72(3).

1. These repeals have effect in relation to instruments executed on or after 1st October 1999, subject to paragraph 2.

2. The repeals do not have effect in relation to transfers or other instruments relating to units under a unit trust scheme.

This does not affect their operation in relation to—

(a) conveyances or transfers on sale of property other than units under a unit trust scheme in relation to which such units form the whole or part of the consideration; and

(b) bearer instruments constituting, or used for transferring, units under a unit trust scheme.

(2)

Stamp duty: charging provisions and rates of duty

Chapter	Short title	Extent of repeal
1891 c. 39.	The Stamp Act 1891.	Section 1. Section 54. Section 59. Section 62. Sections 72 and 73. Section 75. Section 77(5). Schedule 1.
1902 c. 7.	The Finance Act 1902.	Section 9.
1903 c. 46.	The Revenue Act 1903.	Section 7.
1949 c. 47.	The Finance Act 1949.	Section 35. Schedule 8.
1949 c. 15 (N.I.).	The Finance Act (Northern Ireland) 1949.	Section 35. Schedule 2.
1958 c. 56.	The Finance Act 1958.	Section 34(4).
1958 c. 14 (N.I.).	The Finance Act (Northern Ireland) 1958.	Section 7(4).

1. These repeals have effect in relation to instruments executed, or bearer instruments issued, on or after 1st October 1999, subject to paragraph 2.

2. The repeals do not have effect in relation to transfers or other instruments relating to units under a unit trust scheme.

This does not affect their operation in relation to—

(a) conveyances or transfers on sale of property other than units under a unit trust scheme in relation to which such units form the whole or part of the consideration; and

(b) bearer instruments constituting, or used for transferring, units under a unit trust scheme.

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1963 c. 25.	The Finance Act 1963.	Sections 55 to 63. Section 65(1).
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Sections 4 to 12. Section 14(1).
1967 c. 54.	The Finance Act 1967.	Section 30.
1967 c. 20 (N.I.).	The Finance Act (Northern Ireland) 1967.	Section 7.
1970 c. 24.	The Finance Act 1970.	Section 32. Schedule 7.
1970 c. 21 (N.I.).	The Finance Act (Northern Ireland) 1970.	Section 6. Schedule 2.
1971 c. 68.	The Finance Act 1971.	Section 64.
1971 c. 27 (N.I.).	The Finance Act (Northern Ireland) 1971.	Section 5(1) and (3).
1972 c. 41.	The Finance Act 1972.	Section 126.
1974 c. 30.	The Finance Act 1974.	Section 49. Section 57(3)(d). Schedule 11.
1976 c. 40.	The Finance Act 1976.	In Part VI of Schedule 15, the provision amending section 33(1) of the Finance Act 1970.
1980 c. 48.	The Finance Act 1980.	Section 95.
1982 c. 39.	The Finance Act 1982.	Section 128.
1984 c. 43.	The Finance Act 1984.	Section 109. Section 111(1).
1986 c. 41.	The Finance Act 1986.	Sections 64 and 65. Section 78(1) to (6), (8) and (10) to (14). In section 79— (a) subsection (1); (b) subsections (9) to (11); and (c) in subsection (12), the words “(10) and (14)”. Section 80.
1987 c. 16.	The Finance Act 1987.	Section 49.

1. These repeals have effect in relation to instruments executed, or bearer instruments issued, on or after 1st October 1999, subject to paragraph 2.

2. The repeals do not have effect in relation to transfers or other instruments relating to units under a unit trust scheme.

This does not affect their operation in relation to—

(a) conveyances or transfers on sale of property other than units under a unit trust scheme in relation to which such units form the whole or part of the consideration; and

(b) bearer instruments constituting, or used for transferring, units under a unit trust scheme.

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		Section 50(4) and (5). Section 51.
1988 c. 39.	The Finance Act 1988.	Sections 140 and 141.
1989 c. 26.	The Finance Act 1989.	Section 173.
1991 c. 31.	The Finance Act 1991.	Section 115.
1992 c. 2.	The Stamp Duty (Temporary Provisions) Act 1992.	The whole Act.
1993 c. 34.	The Finance Act 1993.	Section 201.
1994 c. 9.	The Finance Act 1994.	Section 241(3) to (5).
1996 c. 8.	The Finance Act 1996.	Section 188(2). In Schedule 40, paragraph 2.
1997 c. 58.	The Finance (No. 2) Act 1997.	Section 49.
1998 c. 36.	The Finance Act 1998.	Section 149.
1999 c. 16.	The Finance Act 1999.	Section 111.

1. These repeals have effect in relation to instruments executed, or bearer instruments issued, on or after 1st October 1999, subject to paragraph 2.

2. The repeals do not have effect in relation to transfers or other instruments relating to units under a unit trust scheme.

This does not affect their operation in relation to—

(a) conveyances or transfers on sale of property other than units under a unit trust scheme in relation to which such units form the whole or part of the consideration; and

(b) bearer instruments constituting, or used for transferring, units under a unit trust scheme.

(3)

Stamp duty: penalties other than on late stamping

Chapter	Short title	Extent of repeal
1891 c. 38.	The Stamp Duties Management Act 1891.	In section 13, the words from “shall be guilty of felony” to the end. Section 26.
1891 c. 39.	The Stamp Act 1891.	Section 121.
1898 c. 46.	The Revenue Act 1898.	Section 7(5).
1986 c. 41.	The Finance Act 1986.	Section 68(6). Section 71(6).

These repeals have effect in relation to things done or omitted on or after 1st October 1999.

(4)

Stamp duty: obsolete enactments

Chapter	Short title	Extent of repeal
These repeals come into force on 1st October 1999.		

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1891 c. 38.	The Stamp Duties Management Act 1891.	Sections 2(2) and (3). Sections 3 to 6. Section 8. Section 9(2) and (3). In section 11, the words from “deducting therefrom” to the end. Section 12. Sections 17 to 20. Section 25.
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These repeals come into force on 1st October 1999.

(5)

Stamp duty: unit trusts

Chapter	Short title	Extent of repeal
1946 c. 64.	The Finance Act 1946.	Sections 54 to 57.
1946 c. 17 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1946.	Sections 25 to 28.
1963 c. 18.	The Stock Transfer Act 1963.	In section 2(3)(a), the words “and section 56(4) of the Finance Act 1946”.
1963 c. 24 (N.I.).	The Stock Transfer Act (Northern Ireland) 1963.	In section 2(3)(a), the words “and section 27(4) of the Finance (No. 2) Act (Northern Ireland) 1946”.
1963 c. 25.	The Finance Act 1963.	Section 65(2).
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Section 14(2).
1980 c. 48.	The Finance Act 1980.	Section 101.
1981 c. 35.	The Finance Act 1981.	Section 110.
1986 c. 41.	The Finance Act 1986.	Section 90(2).
1988 c. 39.	The Finance Act 1988.	Section 144(3). In Schedule 13, paragraph 21.
1989 c. 26.	The Finance Act 1989.	Section 174.
1990 c. 29.	The Finance Act 1990.	In section 109— (a) subsection (2)(c) and (d); (b) subsection (6)(a) and (b); and (c) subsection (9). Section 113(4).
1992 c. 41.	The Charities Act 1992.	In Schedule 6, paragraph 2.

1. These repeals have effect in relation to instruments executed on or after 6th February 2000.

2. The repeals of section 57(1A) and (1B) of the Finance Act 1946 and section 28(1A) and (1B) of the Finance (No. 2) Act (Northern Ireland) 1946 have effect subject to paragraph 17(4) of Schedule 19 (saving for existing regulations).

Changes to legislation: Finance Act 1999, SCHEDULE 20 is up to date with all changes known to be in force on or before 17 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

1993 c. 10.	The Charities Act 1993.	In Schedule 6, paragraph 5.
1999 c. 16.	The Finance Act 1999.	In Schedule 17, paragraphs 4 and 5.

1. These repeals have effect in relation to instruments executed on or after 6th February 2000.

2. The repeals of section 57(1A) and (1B) of the Finance Act 1946 and section 28(1A) and (1B) of the Finance (No.2) Act (Northern Ireland) 1946 have effect subject to paragraph 17(4) of Schedule 19 (saving for existing regulations).

(6)

Repeals having effect on abolition date

Chapter	Short title	Extent of repeal
1999 c. 16.	The Finance Act 1999.	Section 113. Sections 116 to 121. In section 123(1) and (2), paragraph (b) and the word “and” immediately preceding it. In Schedule 13— (a) paragraph 3; (b) in paragraph 4, the words “in the case of any other conveyance or transfer on sale”; (c) paragraph 7(1)(b)(ii) to (iv); (d) paragraph 24(a) ^{F1} ... and (d). In Schedule 14, paragraphs 5, 8, 12, 13, 16 to 21 and 23. Schedule 15. In Schedule 16, paragraphs 2 to 11. In Schedule 17, paragraphs 6 to 8. In Schedule 19— (a) Parts I to III; (b) in Part IV, the words “and the enactments relating to stamp duty reserve tax” in paragraphs 14(1), 15, 16, 17(1) and 18(1).

These repeals have effect—

- (a) so far as they relate to stamp duty on bearer instruments, in accordance with section 107 of the Finance Act 1990;
 - (b) so far as they relate to stamp duty on instruments other than bearer instruments, in accordance with section 108 of that Act;
 - (c) so far as they relate to stamp duty reserve tax, in accordance with section 110 of that Act.
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Changes to legislation: Finance Act 1999, SCHEDULE 20 is up to date with all changes known to be in force on or before 17 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F1 Word in Sch. 20 Pt. 5(6) omitted (19.7.2011) by virtue of [Finance Act 2011 \(c. 11\)](#), [Sch. 26 para. 7\(2\)\(b\)](#)

PART VI

INTEREST ON CUSTOMS DUTY ETC

Chapter	Short title	Extent of repeal
1996 c. 8.	The Finance Act 1996.	In section 197(2), the word “and” at the end of paragraph (d).

PART VII

ELECTRONIC COMMUNICATIONS

Chapter	Short title	Extent of repeal
1970 c. 9	The Taxes Management Act 1970.	Section 115A. Schedule 3A.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 203(10), the words from “and, in particular” onwards. Section 566(5).
1995 c. 4.	The Finance Act 1995.	Section 153. Schedule 28.
1998 c. 36.	The Finance Act 1998.	In Schedule 19, paragraph 43.

1. Subsection (4) of section 133 of this Act shall apply in relation to these repeals as it applies in relation to subsection (3) of that section.

2. Without prejudice to section 17(2) of the Interpretation Act 1978, any provision made by regulations under an enactment to which any of these repeals relates shall have effect, on and after the coming into force of the repeal and to the extent that it could have been made under section 132 or 133 of this Act, as if it were a provision made under that section of this Act.

Changes to legislation:

Finance Act 1999, SCHEDULE 20 is up to date with all changes known to be in force on or before 17 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note