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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1962. (See end of Document for details)*

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## SCHEDULES

### SCHEDULES 1-

4. ....  
F1

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#### Textual Amendments

**F1** Schs. 1-4 repealed and superseded by [Finance Act 1964 \(c. 49\)](#), ss. 1(1)(6), 2(1)(4), 3(1)(5), 4(1)(5), Schs. 1-5, **9**

### SCHEDULE

5. ....  
F2

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#### Textual Amendments

**F2** Sch. 5 repealed by [Finance Act 1962 \(c. 44\)](#), **Sch. 11 Pt. II**; [European Communities Act 1972 \(c. 68\)](#), s. 4, **Sch. 3 Pt. II**

### SCHEDULE

6. ....  
F3

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#### Textual Amendments

**F3** Sch. 6 repealed by [Finance Act 1962 \(c. 44\)](#), **Sch. 11 Pt. II**

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## SCHEDULE

7.....  
F4

**Textual Amendments**

F4 Sch. 7 repealed by [Hydrocarbon Oil \(Customs & Excise\) Act 1971 \(c. 12\)](#), [Sch. 7](#)

## SCHEDULE

8.....  
F5

**Textual Amendments**

F5 Sch. 8 repealed by [Purchase Tax Act 1963 \(c. 9\)](#), [Sch. 4 Pt. I](#)

## SCHEDULES 9,

10.....  
F6

**Textual Amendments**

F6 Schs. 9, 10 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), s. 539(1), [Sch. 16](#)

## ELEVENTH SCHEDULE

Section 34.

F7

## REPEALS

**Textual Amendments**

F7 Sch. 11 Pt. VI repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#) Sch. Pt. II

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

C1 The text of Sch. 11 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and (except as specified) does not reflect any amendments or repeals which may have been made prior to 1.2.1991; this provision has been amended by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#)

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ELEVENTH SCHEDULE		
REPEALS		
PART I		
<i>Customs, excise and purchase tax (general repeals)</i>		
Session and Chapter	Short Title	Extent of Repeal
4 Edw. 7. c. 7. 8 & 9 Geo. 5. c. 15.	The Finance Act, 1904. The Finance Act, 1918.	In section two, subsection (3). Section eleven. In section four, in subsection (1) the words "specified in Part I of the First Schedule to this Act" and the words from "by" where first occurring, to "charged", where last occurring. In section forty-five, subsection (1).
9 & 10 Geo. 5. c. 32.	The Finance Act, 1919.	Section ten. The Second Schedule, so far as unrepealed. The First Schedule.
10 & 11 Geo. 5. c. 18.	The Finance Act, 1920.	The First Schedule.
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	Section two. In section three, subsection (4), except as respects chicory.
18 & 19 Geo. 5. c. 17.	The Finance Act, 1928.	Section four. The Second Schedule.
24 & 25 Geo. 5. c. 32.	The Finance Act, 1934.	The First Schedule, so far as unrepealed.
2 & 3 Geo. 6. c. 109.	The Finance (No. 2) Act, 1939.	In section six, subsection (1) so far as unrepealed. In section twenty-four, subsection (2). The Fifth Schedule, so far as unrepealed.
3 & 4 Geo. 6. c. 48.	The Finance (No. 2) Act, 1940.	Section four, so far as unrepealed. In section forty-two, subsection (2).
10 & 11 Geo. 6. c. 35.	The Finance Act, 1947.	In section three, subsection (4).
11 & 12 Geo. 6. c. 49.	The Finance Act, 1948.	Section three. In section fourteen, subsections (1) and (3) and in subsection (4) the words "and totalisator". In section eighty-two, paragraph (g) of subsection (2). The Third Schedule.
12, 13 & 14 Geo. 6. c. 47.	The Finance Act, 1949.	Section six.
14 Geo. 6. c. 15.	The Finance Act, 1950.	Section twelve. The Fourth Schedule.
15 & 16 Geo. 6. c. 33.	The Finance Act, 1952.	In section one, subsection (1).
15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.	The Customs and Excise Act, 1952.	Section one. Section six. The Second Schedule. In section one hundred and twelve, the proviso to subsection (1). In section one hundred and seventy-three, paragraphs (d) and (e) of subsection (2). In section one hundred and seventy-seven, in subsection (1) the words "sugar and glucose" in paragraph (g). Section two hundred and one. In section two hundred and two, in subsection (1), the words "licensed under the last foregoing section or" in paragraph (a), and subsection (3) from "and oils" onwards.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.— cont.	The Customs and Excise Act, 1952.— <i>cont.</i>	Sections two hundred and ten to two hundred and thirteen. Sections two hundred and fifteen to two hundred and seventeen. In section two hundred and eighteen, paragraphs (e) and (f) of subsection (1). In section two hundred and thirty-one, paragraph (b) of subsection (1) together with the "or" at the end of paragraph (a), subsection (3) from the first "and" onwards, and subsection (4). In section two hundred and fifty-three, in subsection (3) the words "or manufacturer of glucose". In section two hundred and sixty-three, in subsection (3) the words "or manufacturer of glucose or saccharin", and the words "glucose or saccharin", where next occurring. In section two hundred and ninety-five, in subsection (2) the words "or manufacturer of sugar, of glucose or of saccharin".
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In section three, paragraph (b) of subsection (5).
4 & 5 Eliz. 2. c. 48.	The Sugar Act, 1956.	In section seven, in subsection (2) the words from "sugar duty" means "to "and", where next occurring. In section ten, subsection (2). In section fifteen, in subsection (2), paragraph (c), together with the "and" at the end of paragraph (b). In section thirty-five, in subsection (2) the definitions of "molasses" and of "sugar duty".
4 & 5 Eliz. 2. c. 54.	The Finance Act, 1956.	Section one. The First Schedule.
6 & 7 Eliz. 2. c. 6.	The Import Duties Act, 1958.	In the First Schedule, paragraphs 2 and 3.
6 & 7 Eliz. 2. c. 56.	The Finance Act, 1958.	The Third Schedule.

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Session and Chapter	Short Title	Extent of Repeal
7 & 8 Eliz. 2. c. 58.	The Finance Act, 1959.	In section one, in subsection (4), the words "Part I or" and the words "as the case may be". Sections seven and eight. In the First Schedule, the table in Part I.
8 & 9 Eliz. 2. c. 44.	The Finance Act, 1960.	Section one. Section five. In section nine, subsections (2), (5) and (6). In the Second Schedule, in Part I the final paragraph from " and references " on-wards.
8 & 9 Eliz. 2. c. 60.	The Betting and Gaming Act, 1960.	In the Fifth Schedule, paragraph 13.
9 & 10 Eliz. 2. c. 56.	The Finance Act, 1961.	In section nine, the proviso to subsection (1). In the Fourth Schedule, subparagraph (2) of paragraph 5, and in paragraph 6 the words "subsection (2) of section two hundred of", the words from "repayment" to "oil;" and " and the words " of that Act ".
10 & 11 Eliz. 2. c. 13.	The Vehicles (Excise) Act, 1962.	In the Seventh Schedule, the entry relating to the Customs and Excise Act, 1952.

The above repeals so far as they relate to any drawback or other relief from duty shall not have effect in relation to duty paid or payable before the coming into force of the repeal, except in the case of sections two hundred and sixteen and two hundred and seventeen, and paragraphs (e) and (f) of subsection (1) of section two hundred and eighteen, of the Customs and Excise Act, 1952.

## PART II

*Customs and excise (prospective repeals as to sugar, tea, coffee and cocoa)*

Session and Chapter	Short Title	Extent of Repeal
6 & 7 Geo. 5. c. 24.	The Finance Act, 1916.	Section twenty-two.
9 & 10 Geo. 5. c. 32.	The Finance Act, 1919.	In section eight, subsection (1). In section thirty-eight, the first paragraph of subsection (1).
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	Section three. In section forty-one, subsection (1).
16 & 17 Geo. 5. c. 22.	The Finance Act, 1926.	Section four.
9 & 10 Geo. 6. c. 64.	The Finance Act, 1946.	In section two, subsection (2).
12, 13 & 14 Geo. 6. c. 47.	The Finance Act, 1949.	Section one.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.	The Customs and Excise Act, 1952.	In section eighty-eight, in subsection (4), the words " sugar, molasses ". Section two hundred and fourteen. Section two hundred and eighteen. Sections two hundred and twenty-nine to two hundred and thirty-one (so far as not otherwise repealed). In section two hundred and fifty-nine, subsection (2). In section two hundred and seventy-one, proviso (i) to subsection (3). In section three hundred and seven, in subsection (1) the definitions of " molasses " and " saccharin ". Section three.
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	Section three.
6 & 7 Eliz. 2. c. 6.	The Import Duties Act, 1958.	In section three, in subsection (2), the words from " any " where first occurring to " that is to say ", the word " either " and the words from " or ", where last occurring, on-wards. In the First Schedule, in subparagraph (1) of paragraph 1 the words " subsection (1) of " the words " subject to the following sub-paragraph " and the words " in the said section eight " and subparagraph (2) of that paragraph.

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Session and Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2. c. 44.	The Finance Act, 1962.	In section three, subsections (1) to (5) and subsection (6) to the words "this Act and". In the Fifth Schedule, Part I. The Sixth Schedule.

The above repeals, so far as they relate to goods within any paragraph of subsection (1) of section three of this Act, shall not have effect until the time when by virtue of that subsection goods within that paragraph cease to be chargeable with duties of customs other than those under the Import Duties Act, 1958, but shall not affect any drawback or other relief in respect of duty paid or payable before that time; and subsection (2) of section thirty-eight of the Interpretation Act, 1889, shall apply to the above repeals of enactments contained in this Act as if they had been repealed by another Act.

PART III

*Income tax repeals*

Session and Chapter	Short Title	Extent of Repeal
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In section twenty, the proviso to subsection (1) and subsection (3) from the second "the" to "but", except as respects claims made on the basis that section eighteen of this Act shall not apply.
3 & 4 Eliz. 2. c. 15.	The Finance Act, 1955.	Subsection (2) of section two.
6 & 7 Eliz. 2. c. 56.	The Finance Act, 1958.	Subsection (1) of section fourteen.
7 & 8 Eliz. 2. c. 58.	The Finance Act, 1959.	Subsection (4) of section nineteen.

PART IV

*Estate duty repeals*

Session and Chapter	Short Title	Extent of Repeal
57 & 58 Vict. c. 30.	The Finance Act, 1894.	In section seven, in subsection (2), the word "personal" in each place where it occurs, and (from 10th April), subsection (4). In section twenty, subsections (1), (3) and (4) (from 10th April).

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Session and Chapter	Short Title	Extent of Repeal
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act, 1945.	In section fifty-four, subsection (2) (from 10th April).
11 & 12 Geo. 6. c. 49.	The Finance Act, 1948.	Section seventy-seven (as respects deaths whenever occurring).
12, 13 & 14 Geo. 6. c. 47.	The Finance Act, 1949.	In section twenty-eight, paragraph (c) of subsection (2).
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In section thirty-two, subsection (1) (from 10th April).

The above repeals shall not have effect, unless expressed so to do, as respects deaths occurring before the commencement of this Act or, if expressed to have effect from 10th April, before the tenth day of April, nineteen hundred and sixty-two, and the repeal of paragraph (c) of subsection (2) of section twenty-eight of the Finance Act, 1949, shall have effect subject to the savings contained in the proviso to subsection (1) of section twenty-eight of this Act.

PART V

*Stamp duty repeals*

Session and Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 39.	The Stamp Act, 1891.	Sections one hundred and four to one hundred and six. In the First Schedule, the heading "Settlement" and the exemption following it.
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act, 1910.	In section seventy-four, subsection (4).
9 & 10 Geo. 6. c. 64.	The Finance Act, 1946.	In section fifty-three, subsection (1).

The above repeals shall have effect in relation to instruments made or executed on or after the first day of August, nineteen hundred and sixty-two, including instruments treated under subsection (2) of section fifty-three of the Finance Act, 1946, as bearing date on or after that day (to the extent that they are so treated).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1962.