



# Finance Act 1963

## 1963 CHAPTER 25

### PART I

#### CUSTOMS AND EXCISE

**1** ..... <sup>F1</sup>

**Textual Amendments**

**F1** [S. 1](#) repealed by Finance Act (c. 49), s. 26(7), Sch. 9

**2** ..... <sup>F2</sup>

**Textual Amendments**

**F2** [S. 2](#) Repealed by [Statute Law \(Repeals\) Act 1976 \(c. 16\)](#), [Sch. 1 Pt. VI](#)

**3** ..... <sup>F3</sup>

**Textual Amendments**

**F3** [S. 3](#) repealed by [Finance Act 1973 \(c. 51\)](#), s. 59(7), [Sch. 22 Pt. I](#)

**4** ..... <sup>F4</sup>

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

**Textual Amendments**

**F4** S. 4 repealed by Finance Act 1973 (c. 51), s. 59(7), **Sch. 22 Pt. I**; Finance (No. 2) Act 1975 (c. 45), s. 75(5), **Sch. 14 Pt. I**; Matches and Mechanical Lighters Duties Act 1979 (c. 6), s. 9(1), **Sch.**

**5** ..... **F5**

**Textual Amendments**

**F5** S. 5 repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), **Sch. 1 Pt. II** Group 2

**6** ..... **F6**

**Textual Amendments**

**F6** S. 6 repealed by Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), **Sch. 4 Pt. I**

**7** ..... **F7**

**Textual Amendments**

**F7** S. 7 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), **Sch. 6 Pt. I**

**8** ..... **F8**

**Textual Amendments**

**F8** S. 8 repealed by Hydrocarbon Oil (Customs & Excise) Act 1971 (c. 12), s. 24(2), **Sch. 7**

**9** ..... **F9**

**Textual Amendments**

**F9** S. 9 repealed by Finance Act 1966 (c. 18), s. 53(7), **Sch. 13 Pt. II**

**PART II**

**10—** ..... **F10**  
**51.**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

#### Textual Amendments

**F10** Ss. 10–51 repealed (with saving for ss. 38, 39) by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 537, 538(1), Sch. 14 para. 26, [Sch. 16](#)

### PART III

52— ..... <sup>F11</sup>  
54.

#### Textual Amendments

**F11** Ss. 52–54 repealed (with savings) by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, [Sch. 13 Pt. I](#)

### PART IV

#### STAMP DUTIES

##### *Reduction of duties*

#### **[<sup>F12</sup>55] Reduced duty on conveyance or transfer on sale.**

(1) Subject to subsections [<sup>F13</sup>(1A) to] (3) below and to the following provisions of this Part of this Act, the stamp duty chargeable under the heading “Conveyance or Transfer on sale” in Schedule 1 to the <sup>M1</sup>Stamp Act 1891 shall be charged by reference to the amount or value of the consideration for the sale at the following rates, that is to say—

[ where the amount or value of the consideration is [<sup>F15</sup>£60,000] or under and  
<sup>F14</sup>(a) the instrument is certified, as described in section 34(4) of the Finance Act <sup>M2</sup>1958, at [<sup>F15</sup>£60,000], nil;

[ where paragraph (a) above does not apply and—  
<sup>F16</sup>(b) (i) the amount or value of the consideration does not exceed £500, and  
(ii) the instrument is certified as described in section 34(4) of the <sup>M3</sup>Finance Act 1958 at £250,000,

the rate of 50p for every £50 or part of £50 of the consideration;

(c) where paragraph (a) above does not apply and—  
(i) the amount or value of the consideration exceeds £500 but does not exceed £250,000, and  
(ii) the instrument is certified as described in section 34(4) of the Finance Act 1958 at £250,000,

the rate of £1 for every £100 or part of £100 of the consideration;]

(d) where paragraphs (a) to (c) above do not apply and—  
(i) the amount or value of the consideration does not exceed £500,000, and  
(ii) the instrument is certified as described in section 34(4) of the Finance Act 1958 at £500,000,

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

the rate of [<sup>F17</sup>£2.50p] for every £100 or part of £100 of the consideration; and  
(e) in any other case the rate of [<sup>F18</sup>£3.50p] for every £100 or part of £100 of the consideration;]

and any duty chargeable by reference to that heading shall be charged accordingly.

(1A) ..... <sup>F19</sup>

(2) In relation to duty chargeable [<sup>F20</sup>by reference to the heading mentioned in subsection (1) above] by virtue of the heading “Lease or Tack” in the said Schedule 1 in a case where part of the consideration consists of rent and that rent exceeds [<sup>F21</sup>£600] a year, subsection (1) above shall have effect [<sup>F22</sup>as if [<sup>F23</sup>(a)] paragraph (a) and, in paragraphs (b) and (c), the words “paragraph (a) above does not apply and” were omitted]. [<sup>F24</sup>and

(b) in paragraph (d) for the words “paragraphs (a) to (c)” there were substituted the words “paragraphs (b) and (c)”.]

(3) Nothing in this section shall affect any enactment imposing an upper limit on the amount of duty chargeable ad valorem.

(4) ..... <sup>F25</sup>]

#### Textual Amendments

- F12** S. 55 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F13** Words substituted by Finance Act 1986 (c. 41, SIF 114), **s. 64(2)(3)**
- F14** S. 55(1)(a)–(c) substituted by virtue of Finance Act 1984 (c. 43, SIF 114), **s. 109(1)**
- F15** Words in s. 55(1) substituted (retrospective to 23.3.1993 with application to instruments executed on or after 16.3.1993 and before 23.3.1993 and not stamped before 23.3.1993 and instruments executed on or after 23.3.1993) by 1993 c. 34, **s. 201(1)(a)(2)(4)**.
- F16** S. 55(1)(b)–(e) substituted (8.7.1997) for s. 55(1)(b)(c) by 1997 c. 58, **s. 49(2)(6)(7)** (with s. 3(3))
- F17** Words in s. 55(1)(d) substituted (retrospective to 16.3.1999 with effect as mentioned in **s. 111(4)** of the amending Act) by 1999 c. 16, ss. 111(2)(5), 123(4)
- F18** Words in s. 55(1)(e) substituted (retrospective to 16.3.1999 with effect as mentioned in **s. 111(4)** of the amending Act) by 1999 c. 16, ss. 111(3)(5), 123(4)
- F19** S. 55(1A)(which was inserted by Finance Act 1986 (c. 41, SIF 114), **s. 64(1)(3)**) is now repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**; subject to an amendment by 1997 c. 58, **s. 49(3)(6)(7)**
- F20** Words substituted by Finance Act 1986 (c. 41, SIF 114), **s. 64(2)(3)**
- F21** Words in s. 55(2) substituted (retrospective to 23.3.1993 with application to instruments executed on or after 16.3.1993 and before 23.3.1993 and not stamped before 23.3.1993 and instruments executed on or after 23.3.1993) by 1993 c. 34, **s. 201(1)(b)(2)(4)**.
- F22** Words substituted by Finance Act 1984 (c. 43, SIF 114), **s. 109(1)**
- F23** Word in s. 55(2) inserted (8.7.1997 with application as mentioned) by 1997 c. 58, **s. 49(4)(a)(6)(7)** (with s. 3(3))
- F24** S. 55(2)(b) and the word preceding it inserted (8.7.1997 with application as mentioned) by 1997 c. 58, **s. 49(4)(b)(6)(7)** (with s. 3(3))
- F25** S. 55(4) repealed by Finance Act 1970 (c. 24), **Sch. 8 Pt. V**

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

- C1** S. 55 modified (retrospective to 16.1.1992) by Stamp Duty (Temporary Provisions) Act 1992 (c. 2), **s. 1(1)(a)(b)(2)(4)**

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

**Marginal Citations**

- M1** 1891 c. 39.
- M2** 1958 c. 56(114).
- M3** 1958 c. 56.

[<sup>F26</sup>**56** **Reduced duty on leases.**

- (1) ..... <sup>F27</sup>
- (3) For the purposes of the said heading a lease granted for a fixed term and thereafter until determined shall be treated as a lease for a definite term equal to the fixed term together with such further period as must elapse before the earliest date at which the lease can be determined; and section 75 of the said Act of 1891 (agreements for leases) shall be construed accordingly.
- (4) Section 76, subsections (3) and (4) of section 77 and section 78 of the said Act of 1891 shall cease to have effect.]

**Textual Amendments**

- F26** S. 56 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F27** S. 56(1)(2) repealed with saving by Finance Act 1974 (c. 30), s. 49(2)(3), **Sch. 14 Pt. III**

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

- C2** The “said heading” means the heading “Lease or Tack” in Stamp Act 1891 (c. 39), **Sch. 1**
- C3** The text of ss. 56(4), 59(5), 68, 73(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.

[<sup>F28</sup>**57** **Miscellaneous reductions.**

- (1) The rates of stamp duty chargeable under or by reference to the following headings or parts of headings in Schedule 1 to the Stamp Act 1891, that is to say—
  - Bond, Covenant or Instrument of any kind whatsoever  
..... <sup>F29</sup>
  - Mortgage, Bond, Debenture, Covenant and Warrant of Attorney,  
..... <sup>F30</sup>shall be those at which the duty would be chargeable if section 52 of the <sup>M4</sup>Finance Act 1947 (which doubled the rates) had not been enacted.
- (2) ..... <sup>F31</sup>]

**Textual Amendments**

- F28** S. 57 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F29** Words repealed with saving by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. V
- F30** Words repealed by Finance Act 1967 (c. 54), **Sch. 16 Pt. VII**, Finance Act 1970 (c. 24), **Sch. 8 Pt. IV** and (with saving) Finance Act 1974 (c. 30), s. 49(3), **Sch. 14 Pt. IV**
- F31** S. 57(2) repealed by Finance Act 1970 (c. 21), **Sch. 8 Pt. IV**

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

**Marginal Citations**

M4 1947 c. 35.

58 ..... F32

**Textual Amendments**

F32 S. 58 repealed by Finance Act 1974 (c. 30), Sch. 14 Pt. VII; and expressed to be repealed (27.7.1999) by 1999 c. 16, s. 139, Sch. 20 Pt. V(2)

*Bearer Instruments*

[<sup>F33</sup>59 Stamp duty on bearer instruments.

(1) ..... F34

(2) ..... F35

(5) Section 44 of the Finance Act 1944 (repayment of transfer duty in case of securities transferable by delivery) shall cease to have effect.]

**Textual Amendments**

F33 S. 59 repealed (27.7.1999) by 1999 c. 16, s. 139, Sch. 20 Pt. V(2)

F34 S. 59(1) repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, Sch. 19 Pt. VI

F35 Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, Sch. 19 Pt. VI

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

C4 The text of ss. 56(4), 59(5), 68, 73(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.

60 ..... F36

**Textual Amendments**

F36 Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, Sch. 19 Pt. VI; and expressed to be repealed (27.7.1999) by 1999 c. 16, s. 139, Sch. 20 Pt. V(2)

61 ..... F37

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#### Textual Amendments

**F37** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**; and expressed to be repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

#### Miscellaneous

#### [<sup>F38</sup>62 Commonwealth stock.

- (1) In Schedule 1 to the <sup>M5</sup>Stamp Act 1891, the heading “Conveyance or Transfer whether on sale or otherwise” (which relates to Canadian and colonial stock) shall be omitted, . . . <sup>F39</sup>.
- (2) . . . . . **F40**
- (3) . . . . . **F41**
- (4) . . . . . **F42**
- (5) . . . . . **F43**
- (6) . . . . . **F40** ]

#### Textual Amendments

**F38** S. 62 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

**F39** Words repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**

**F40** S. 62(2)(6) repealed by Finance Act 1986 (c. 41, SIF 114), **ss. 79(1)(a)(9)–(11)**, 114, Sch. 23 Pt. IX(2)

**F41** S. 62(3) repealed by Finance Act 1976 (c. 40), **Sch. 15 Pt. VI**

**F42** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI**

**F43** S. 62(5) repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), **Sch. 1 Pt. II Gp. 2**

#### Marginal Citations

**M5** 1891 c. 39.

#### [<sup>F44</sup>63 Securities for annual and other payments.

In determining whether an instrument is—

- (a) the only, principal or primary security for any annuity or for any sum or sums of money within the meaning of paragraph (1) of the heading “Bond, Covenant or Instrument of any kind whatsoever” in Schedule 1 to the Stamp Act 1891; or
- (b) the only, principal or primary security for the payment or repayment of money within the meaning of paragraph (1) of the heading “Mortgage, Bond, Debenture, Covenant and Warrant of Attorney” in that Schedule,

no account shall be taken of any other instrument which is a security for the same annuity, sum or sums, or for the same payment or repayment, as the case may be, or for any part thereof, unless that other instrument is chargeable with stamp duty under either of the said paragraphs and is duly stamped.]

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**Textual Amendments**

**F44** S. 63 repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

**64** ..... **F45**

**Textual Amendments**

**F45** S. 64 repealed by Finance Act 1985 (c. 54, SIF 114), s. 98(6), **Sch. 27 Pt. IX(1)**

**65** **Miscellaneous exemptions.**

(1) ..... **F46**

<sup>F47</sup>[(2) In Part VII of the <sup>M6</sup>Finance Act 1946 . . . <sup>F48</sup>, the references to a unit trust scheme shall be deemed not to include references—

- (a) to any common investment scheme under section 22 of the <sup>M7</sup>Charities Act 1960 [<sup>F49</sup>or any common deposit scheme under section 22A of that Act]<sup>F50</sup> or to any common investment scheme under section 24 or any common deposit scheme under section 25 of the Charities Act 1993;]; or
- (b) to any unit trust scheme the units in which are, under the terms of the trust instrument relating to the scheme, required to be held only by bodies of persons established for charitable purposes only or trustees of trusts so established.]

<sup>F51</sup>(3) .....

**Textual Amendments**

- F46** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, **Sch. 19 Pt. VI** and s. 65(1) expressed to be repealed (27.7.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**
- F47** S. 65(2) repealed (27.7.1999 with effect as mentioned in **Sch. 20 Pt. V(5)** of the amending Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(5)**, Notes 1, 2
- F48** Words repealed by Finance Act 1988 (c. 39, SIF 114), s. 148, **Sch. 14 Pt. XI**
- F49** Words in s. 65(2)(a) inserted (1.9.1992) by Charities Act 1992 (c. 41), s. 78(1), **Sch. 6 para. 2**; S.I. 1992/1900, art 2(1), **Sch.1**
- F50** Words in s. 65(2)(a) added (1.8.1993) by 1993 c. 10, ss. 98(1), 99(1), **Sch. 6 para. 5**.
- F51** S. 65(3) repealed (21.7.2008) by Statute Law (Repeals) Act 2008 (c. 12), **Sch. 1 Pt. 8**

**Marginal Citations**

- M6** 1946 c. 64.
- M7** 1960 c. 58.

**66** ..... **F52**



*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

**Textual Amendments**

**F52** S. 66 repealed by Finance Act 1967 (c. 54), s. 29(5)(b), Sch. 16 Pt. III

67 ..... F53

**Textual Amendments**

**F53** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by Finance Act 1990 (c. 29, SIF 114), s. 132, Sch. 19 Pt. VI and subject to an amendment to s. 67 (27.7.1999) by 1999 c. 16, ss. 113(3)(4), 114(1)(2), Sch. 16 para. 2, Sch. 17 Pt. I para. 6

**PART V**

MISCELLANEOUS

**68 Abolition of land tax.**

- (1) All properties which remained chargeable to land tax until the end of the land tax year 1962 - 63 shall be exonerated from land after the end of that year.
- (2) As respects land tax for the land tax year 1962 - 63 and for earlier years, and all other matters—
  - (a) the functions of the Land Tax Commissioners shall be transferred to the Commissioners for the general purposes of the income tax for the respective divisions in which the properties are situated,
  - (b) the functions of the collectors of land tax shall be transferred to the collectors of taxes ;and the offices of the Land Tax Commissioner, clerk to Land Tax Commissioners and collector of land tax shall be abolished.

This subsection shall come into force on the 1st October 1963.

- (3) This section shall not affect any compulsory redemption of land tax under section 39 of the Finance Act 1949 where the date on which the property became liable to redemption was a date falling on or before the 24th March 1963.
- (4) In section “land tax year” means a period of twelve months ending with the 24th March.

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

**C5** The text of ss. 56(4), 59(5), 68, 73(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.

69 ..... F54

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

**Textual Amendments**

**F54** S. 69 repealed by Finance Act 1965 (c. 25), s. 97(5), **Sch. 22 Pt. V**

70

F55

**Textual Amendments**

**F55** S. 70 repealed by Electricity and Gas Act 1963 (c. 59), s. 4(2), **Sch. 2**

**71 Further provision for bearer bonds in respect of government securities**

- (1) Subject to . . . <sup>F56</sup> regulations under this section, any person who is registered as the holder of any government security to which this section applies shall be entitled at his option to a bearer bond in lieu of the whole or any part of his holding; and the holder of such a bond shall be entitled, upon surrender of the bond, to be registered as the holder of the security represented by the bond.
- (2) This section applies to government securities being stock to which Part V of the <sup>M8</sup>National Debt Act 1870 applies at the commencement of this Act, or securities of such other descriptions as may be prescribed by order of the Treasury.
- (3) The Treasury may make regulations, in respect of all or any descriptions of government securities for which bearer bonds are available, whether by virtue of this section or by virtue of the terms of issue of the securities, for regulating the issue of bearer bonds and of coupons for the payment of dividends thereon; and such regulations may make provision—
  - (a) for any matters (other than income tax) for which provision is made at the commencement of this Act by Part V of the <sup>M9</sup>National Debt Act 1870 or by regulations under the said Part V in relation to stock subject to that Part;
  - (b) for any incidental, supplementary or transitional matters relating to such bonds or coupons, and to transactions connected therewith, for which it appears to the Treasury to be necessary or expedient to provide:

Provided that nothing in such regulations, so far as applicable to securities in respect of which bearer bonds are available by virtue of the terms of issue, shall take away or abridge any rights conferred on the holders by those terms.
- (4) Any power of the Treasury to make orders or regulations under this section shall be exercisable by statutory instrument; and any statutory instrument made by virtue of this section shall—
  - (a) in the case of an order under subsection (2), be laid before Parliament after being made; and
  - (b) in the case of regulations under subsection (3), be subject to annulment in pursuance of a resolution of either House of Parliament.
- (5) In this section “government securities” means securities of any description comprised in the definition of “government stock” in [<sup>F57</sup>section 15(1) of the <sup>M10</sup>National Debt Act 1972].
- (6) . . . . . <sup>F58</sup>

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)

**Textual Amendments**

- F56** Words repealed by [Finance Act 1987 \(c. 16, SIF 99:6\)](#), s. 72(7), **Sch. 16 Pt. XI**
- F57** Words substituted by virtue of [National Debt Act 1972 \(c. 56\)](#), s. 15(2)
- F58** [S. 71\(6\)](#) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1(1), **Sch. 1 Pt. III**

**Marginal Citations**

- M8** 1870 c. 71.
- M9** 1870 c. 71.
- M10** 1972 c. 65.

72 ..... <sup>F59</sup>

**Textual Amendments**

- F59** [S. 72](#) repealed by [National Loans Act 1968 \(c. 13\)](#), s. 24(2), **Sch. 6 Pt. I**

**73 Short title, commencement, construction, extent, amendments and repeals.**

- (1) This Act may be cited as the Finance Act 1963.
- (2) Part IV of this Act (except section 67) shall come into force on the 1st August 1963.
- (3) ..... <sup>F60</sup>
- (4) ..... <sup>F61</sup>Part IV shall be construed as one with the Stamp Act 1891.
- (5) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including this Act.
- (6) Such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (7) In consequence of, or otherwise in connection with, the enactment of Chapter II of Part II of this Act—
  - (a) ..... <sup>F62</sup>
  - (b) the enactments mentioned in Parts I, II and III of Schedule 13 to this Act are hereby repealed, to the extent mentioned in the third column of that Schedule, but subject as respects the repeals contained in each Part to any provision made at the end of that Part as to the effect of those repeals;
  - (c) the enactments mentioned in Part IV of Schedule 13 to this Act are hereby repealed to the extent mentioned in the second column of that Part, from the date or, as the case may be, as respects the matters specified in relation thereto in the third column of that Part.
- (8) The enactments mentioned in Schedule 14 to this Act—
  - (a) so far as they are mentioned in Part I of that Schedule are hereby repealed to the extent mentioned in the second column of that Part as from the date specified in relation thereto in the third column of that Part;

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- (b) so far as they are mentioned in any other Part of that Schedule are hereby repealed to the extent mentioned in the third column of that Part, but subject as regards the repeals contained in any Part of that Schedule to any provision in relation thereto made at the end of that Part.
- (9) The provisions of Schedule 13 and 14 to this Act as to the operation or effect of repeals contained in those Schedules are without prejudice to the provisions of section 38(2) of the Interpretation Act 1889.

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**Textual Amendments**

- F60** S. 73(3) repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 6 Pt. I**
- F61** Words repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 538, 539(1), **Sch. 16**; [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I** and [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), Sch. 6 Pt. I
- F62** S. 73(7)(a) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s. 1(1), **Sch. 1 Pt. III**
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**Modifications etc. (not altering text)**

- C6** S. 73(6) amended by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), s. 40
- C7** The text of s. 73(7) and 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.
- C8** The text of ss. 56(4), 59(5), 68, 73(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.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1963.