

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)

^{F1}F1 SCHEDULE 1—

Textual Amendments

F1 Sch. 1 repealed by Finance Act 1968 (c. 44), s. 61(10), Sch. 20 Pt. I

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F1

^{F2}F2 SCHEDULE 2—

Textual Amendments

F2 Sch. 2 repealed by Finance Act 1969 (c. 32), s. 61(6), Sch. 21 Pt. I

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F2

^{F3}F3 SCHEDULES 3, 4—

Textual Amendments

F3 Schs. 3, 4 repealed by Finance Act 1968 (c. 44), s. 61 (10), Sch. 20 Pt. I

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F3

^{F4}F4 SCHEDULE 5—

Textual Amendments

F4 Sch. 5 repealed by Hydrocarbon Oil (Customs and Excise) Act 1971 (c. 12), s. 24(2), Sch. 7; Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), Sch. 4 Pt. I

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F4

^{F5}F5 SCHEDULE 6—

Textual Amendments

F5 Sch. 6 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177 (3), Sch. 6 Pt. I; Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), Sch. 4 Pt. I

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F6 SCHEDULE 7

Section 5

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Textual Amendments

F6 Sch. 7 repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)

F7 F7 SCHEDULES 8—

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Textual Amendments

F7 Sch. 8 repealed (S.) by Licensing (Scotland) Act 1976 (c. 66), **Sch. 6**

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F8 F8 SCHEDULE 9—

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Textual Amendments

F8 Sch. 9 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), **Sch. 6 Pt. I**; Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), **Sch. 4 Pt. I**

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F9 F9 SCHEDULE 10—

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Textual Amendments

F9 Sch. 10 repealed by Income and Corporation Taxes Act 1970 (c. 10), ss. 538(1), 539(1), **Sch. 16**

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F10F10 SCHEDULE 11—

Textual Amendments

F10 Sch. 11 repealed with savings for para. 9 by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 537(1), 538(1), 539(1), [Sch. 14 para. 14\(2\)\(b\)](#), Sch. 16

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F10

F11F11 SCHEDULE 12—

Textual Amendments

F11 Sch. 12 repealed by [Finance Act 1972 \(c. 41\)](#), ss. 122(5), 134(7), [Sch. 28 Pt. IX](#).

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F11

F12F12 SCHEDULE 13—

Textual Amendments

F12 Sch. 13 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#) ss. 157(1), 158, Sch. 6 para. 10(2) (b), Sch. 8

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F12

F13F13 SCHEDULES 14, 15—

Textual Amendments

F13 Sch. 14, 15 repealed by [Finance Act 1971 \(c. 68\)](#), ss. 55(1)(2), 69(7), [Sch. 14 Pt. III](#)

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SCHEDULE 16

Section 45.

REPEALS

Modifications etc. (not altering text)

- C1** The text of ss. 5(1)(c)(e)(3), 27(2), 45(2)(3)(c)(f)(8), Schs. 7, 16, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

REPEALS IN CONNECTION WITH ABOLITION OF RETAILER'S LICENCES AND CLUB LICENCES

Chapter	Short Title	extent of Repeal
15 & 16 geo. 6. & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Section 148(1) to (3). Sections 149 to 155. In section 157(1), the words “whether” and “or by retail”. Section 157(2). In section 161(2) the word “retailed”. In section 167(1), the words “whether” and “or retail”. Section 169(1). In section 169(2), the words “or retailer”. In section 169(3), the words “or retailer”. In section 170(1), the words “or retailer”. In section 307(1), in the paragraph which, as amended, begins “justices’ certificate”, the words “a certificate of a licensing court granted under the Licensing (Scotland) Act, 1903, or”.
7 & 8 Eliz. 2. c. 51.	The Licensing (Scotland) Act 1959.	In section 32(2) the words “under the appropriate excise licence” wherever those words occur. Section 47(5).

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In section 57, the words “under the appropriate excise licence”.

In section 58(2), the words “and (5)”.

In section 59(1), the words “to obtain an excise licence for the sale by retail of exciseable liquor, or”.

In section 60(1), the words “and holding also a retailer’s on-licence in respect of those premises”.

In section 60(3)(b), the words “and a retailer’s on-licence”.

In section 60(5), the words “and retailer’s on-licence”.

Section 60(9) and (10).

In section 65, the words “to hold a retailer’s on-licence”, and the words from “and a retailer’s on-licence may be granted” to the end of the section.

Section 67(5).

In section 68(1), the words from the beginning to “has been transferred to him; but” and the words “has in pursuance of this Part of this Act been granted a retailer’s on-licence and”.

Section 72.

In section 82(4), the words “under a licence”.

In section 131(2), the words “and an excise licence”.

In section 164(1) and (2), the words “or by any person not holding an excise licence for the sale of exciseable liquor in such premises”.

Section 193.

In section 198(c), the words “by virtue of an order made

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		by the Commissioners under subsection (3) of the said section one hundred and fifty”.
		In section 1999(1), in the definition of “exciseable liquor”, the words “whether” and “or by retail”; the definitions of “occasional licence” and “retailer’s on-licence”; and in the definition of “she-been”, the words “and excise licence”.
		In Schedule 2, the words “under the appropriate excise licence” wherever those words occur.
		In Schedule 4, in Form 4, the words from “and the said” where last occurring to “said period”.
		Schedule 11.
7 & 8 Eliz. 2. c. 58.	The Finance act 1959.	Section 2(1) from “and no” onwards. Section 2(2) to (4). Section 3(1). In section 3(3) the words “or retailer” wherever those words occur. Section 4 (except subsection (6)). As from 1st May 1968, section 4(6).
10 & 11 Eliz. 2. c. 51.	The Licensing (Scotland) Act 1962.	In section 1(2)(b) and in section 1(3)(b), the words “in accordance with the appropriate excise licence”. In section 17(2), the words “or licence”. In section 21(1), the words from the beginning of the subsection to “shall cease to have effect, but”. In Schedule 1, the words “under the appropriate excise

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1964 c. 26.	The Licensing Act 1964.	licence” in both places where those words occur. In section 1(1), the words “and the Customs and Excise Act 1952” and “the holder to hold an excise licence for”. In section 1(2)(a) and in section 1(2)(b) the words from “authorising the” to “a licence”. In section 4(1), the words “or British wine alone”. Section 10(2) from “and the” onwards. Section 11(6). In section 12(1), the words “or British wine alone”. Section 36(4). Section 55(1). Section 55(2) from the beginning to “by the club, and”. In section 93(5), the words “or British wine alone”. In section 152(1), the words from the beginning to “but” and the words from “has in” to “subsequently”. Section 159(2). In section 160(1)(a) and in section 160(1)(b), the words “him to hold an excise licence for”. Schedule 13.
1966 c. 18.	The Finance Act 1966.	In Schedule 2, paragraph 3.

The above repeals shall not have effect, in the case of the repeal of section 4(6) of the Finance Act 1959, until 1st May 1968 or, in any other case, until 1st October 1967.

PART II

REPEALS IN CONNECTION WITH ABOLITION OF CERTAIN PERMITS

Chapter	Short Title	Extent of repeal
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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)

15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Section 108. Section 147(1) from “and where” onwards. Section 147(2). Section 174. Section 241(1), (3) and (4). Section 242(1)(a) and (b).
8 & 9 Eliz. 2. c. 44.	The Finance act 1960.	Section 3(3).

The above repeals shall not take effect until the expiration of the period of seven days beginning with the date of the passing of this Act.

PART III

OTHER CUSTOMS AND EXCISE REPEALS

Chapter	Short Title	Extent of repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Section 225. In section 226(1), the words “or vinegar-maker”. In section 227(1)(a) and (c), the words “or vinegar- makers”. Section 237(2)(d). In section 263(3), the words “manufactured by that trader”. In section 307(1), the definition of “vinegar- maker”. Schedules 1, 2, 3 and 5.
1965 c.25.	The Finance Act 1965.	Section 1(1). In section 1(3), the words “(1) and” and the words from “and drawback” onwards.
1966 c. 18.	The Finance Act 1966.	Section 16.
1966 c. 46.	The Bus Fuel Grants Act 1966.	Section 1(1)(a)(ii), the word “later” and the words from “including” onwards.

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PART IV

PURCHASE TAX REPEAL

Chapter	Short Title	Extent of repeal
1963 c. 9.	The Purchase Tax Act 1963.	Section 23(2).

The above repeal shall not take effect until the day appointed under section 9 of this Act.

PART V.....^{F14}

Textual Amendments

F14 Sch. 16 Pt. V repealed by Statute Law (Repeals) Act 1971 (c. 52), s. 1, Sch. Pt. VIII

PART VI

SUBVENTION PAYMENT REPEALS

Chapter	Short Title	Extent of repeal
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 20.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	In Schedule 4, paragraph 3.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	In section 25(3), paragraph (a) and the words following paragraph (b).
1964 c. 37.	The Income Tax Management Act 1964.	In Schedule 4, the entry relating to section 20(4) of the Finance Act 1953.
1965 c. 25.	The Finance Act 1965.	In Schedule 15, paragraph 10. In Schedule 21, in paragraph 2(3) the words from “and (when a subvention payment” to the end of the subparagraph.

The above repeals do not have effect in relation to a deficit of any accounting period ending before the passing of this Act.

PART VII

STAMP DUTY REPEALS

Chapter	Short Title	Extent of repeal
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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)

54&55 Vict. c. 39.	The Stamp Act 1891.	In section 115, the words “county council” and “county council or”, where-ever occurring.
60&61 Vict. c. 24.	The Finance Act 1897.	Section 8.
62&63 Vict. c. 9.	The Finance Act 1899.	In section 8(1), the words “local authority”.
		Section 8(3).
		In section 8(4), the words “local authority” (twice).
		In section 8(5), the words “county stock” and “municipal stock”, the words “local authority” where first occurring, the words from “any county council” to “date or”, and the words from “and the expression” to the end.
7 Edw. 7. c. 13.	The Finance Act 1907.	In section 10(1), the words “local authority” and “authority”, and the words from “but this section” to the end.
		In section 10(2), the words “local authority”.
1&2 Geo. 6. c. 46	The Finance Act 1938.	Section 50.
9&10 Geo. 6. c. 64.	The Finance Act 1946.	In section 54(5), the words “county council or”.
5&6 Eliz. 2. c. 56.	The Housing Act 1957.	In Schedule 8, paragraphs 2 and 3.
10&11 Eliz. 2. c. 46.	The Transport Act 1962.	Sections 26 and 29(17).
1963 c. 25.	The Finance Act 1963.	In section 57, the words “Finance Act 1899, section 8”.
		Section 66.
1963 c. 46.	The Local Government (Financial Provisions) Act 1963.	In Schedule 1, paragraph 3.
1964 c. 67.	The Local Government (Development and Finance) (Scotland) Act 1964.	In the Schedule, paragraph 3.
1965 c. 16.	The Airports Authority Act 1965.	In Schedule 1, paragraph 11.

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1965 c. 63.	The Public Works Loans Act 1965.	Section 3.
1966 c. 12.	The Post Office Savings Bank Act 1966.	In the Schedule, paragraph 2.
1966 c. 49.	The Housing (Scotland) Act 1966.	In Schedule 7, paragraphs 2 and 3.
1967 c. 17.	The Iron and Steel Act 1967.	Section 40(1).

The above repeals shall have effect—

- (a) so far as they relate to section 115 of the Stamp Act 1891, to any enactment applying that section, and to section 66 of the ^{M1}Finance Act 1963, as from 1st August 1967, but subject to the savings contained in section 29(5) of this Act,
- (b) so far as they relate to section 8 of the Finance Act 1899 and subsequent enactments relating to duty under that section, as respects loan capital issued on or after 1st August 1967, and
- (c) subject to the preceding paragraphs, as respects instruments executed or issued on or after 1st August 1967.

Marginal Citations

M1 1963 c. 25.

Marginal Citations

M1 1963 c. 25.

PART VIII

MINERAL RIGHTS DUTY REPEALS

Chapter	Short Title	Extent of repeal
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act 1910.	Part I, except, in section 33(2), the words from the beginning to “in manner provided by rules under this section”.
1&2 Geo. 5. c. 2.	The Revenue Act 1911.	In Scotland, section 7.
2&3 Geo. 5. c. 8.	The Finance Act 1912.	Section 11.

- 1 The above repeals shall not affect liability to, or the assessment, collection or recovery of, mineral rights duty for the financial year ending on 31st March 1967, or for any previous financial year, or any other right, liability or proceedings in respect of or concerning that duty for any such year.

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2 In Scotland, the above repeals, so far as they relate to subsections (2) to (5) of section 33, and section 34, of the Finance (1909-10) Act 1910, to so much of section 42 of that Act as has effect for the purposes of those provisions, and to section 7 of the Revenue Act 1911, shall not have effect until the coming into force in that country of sections 1 to 4 of the ^{M2}Lands tribunal Act 1949.

Marginal Citations
 M2 1949 c. 42.

PART IX..... F15

Textual Amendments
 F15 Sch. 16 Pt IX repealed by Provisional Collection of Taxes Act 1968 (c. 2), s. 6(2), Sch

PART X

OTHER REPEALS

Chapter	Short Title	Extent of Repeal
15&16 Geo. 6. & 1 eliz. 2. c. 10.	The Income Tax Act 1952.	In section 12(1) the words “the Special Commissioners”. Section 218 except so far as any provision of that section is applied for the purposes of section 17 of the Finance Act 1960. In section 436(2) the words “any interest on money borrowed for the purpose of acquiring securities” and the word “other” as respects the year 1967-68 and subsequent years of assessment, and as respects accounting periods ending on or after 6th April, 1967. In section 495(4) the words from “shall be recoverable” to “is payable”.
1965 c. 25.	The Finance Act 1965.	In section 10, sub-sections (3) and (6).

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In section 20(5), the words “accruing in that year of assessment” in the first place.

Section 65(6).

Section 95.

In Schedule 8, in paragraph 7 the words “on a disposal of the lease”.

In Schedule 12, in paragraph 1(3) the words “or is not paid in pursuance of such an agreement”.

In Schedule 18, paragraph 13(3) as respects any accounting period beginning after 11th April 1967.

Changes to legislation:

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