

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 1

Section 2

#### GAMING LICENCE DUTY

#### PART I..... F1

##### Textual Amendments

**F1** Sch. 1 Pts. I, II paras. 1–13, 15, 16(1) repealed by [Betting and Gaming Duties Act 1972 \(c. 25\)](#), [Sch. 7](#)

#### PART II

##### SUPPLEMENTAL

1–13 ..... F2

##### Textual Amendments

**F2** Sch. 1 Pts. I, II paras. 1–13, 15, 16(1) repealed by [Betting and Gaming Duties Act 1972 \(c. 25\)](#), [Sch. 7](#)

14 ..... F3

##### Textual Amendments

**F3** Sch. 1 Pt. II para. 14 repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), [Sch. Pt. II](#)

15 ..... F4

##### Textual Amendments

**F4** Sch. 1 Pts. I, II paras. 1–13, 15, 16(1) repealed by [Betting and Gaming Duties Act 1972 \(c. 25\)](#), [Sch. 7](#)

#### *Consequential amendments of Gaming Act 1968*

16 (1) ..... F5

(2) In the following provisions of the Gaming Act 1968 (under which failure to pay gaming licence duty under section 13 of the Finance Act 1966 is a ground for refusal to grant, renew or transfer a licence or renew a registration) after “the Finance Act 1966” insert “ or section 2 of or Schedule 1 to the Finance Act 1970” ”.

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The said provisions are  
paragraph 20(1)(e) and paragraph 60(c) of Schedule 2.  
paragraph 9(e) of Schedule 3.  
paragraph 11(e) of Schedule 4.

(3) In Schedule 10 to the <sup>M1</sup>Gaming Act 1968, in paragraphs 3 and 4 (right of constable, without fee, to inspect registers) after “constable” insert “ or officer of customs and excise” ”.

**Textual Amendments**

**F5** Sch. 1 Pts. I, II paras. 1–13, 15, 16(1) repealed by [Betting and Gaming Duties Act 1972 \(c. 25\)](#), **Sch. 7**

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

**C1** The text of Sch. 1 Pt. II para. 16(2)(3) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

**Marginal Citations**

**M1** 1968 c. 65.

SCHEDULE 2

1–4 ..... **F6**

**Textual Amendments**

**F6** Sch. 2 paras. 1–4 repealed with savings by [Finance Act 1977 \(c. 36\)](#), s. 59(5), **Sch. 9 Pt. II**

5 ..... **F7**

**Textual Amendments**

**F7** Sch. 2 para. 5 repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 6 Pt. I**

<sup>F8</sup>SCHEDULE 3

**Textual Amendments**

**F8** Sch. 3 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch. 12** (with Sch. 11 paras. 22, 26(2), 27)

<sup>F9</sup>1 .....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970. (See end of Document for details)*

**Textual Amendments**

**F9** Sch. 3 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch. 12** (with Sch. 11 paras. 22, 26(2), 27)

2–7 ..... **F10**

**Textual Amendments**

**F10** Sch. 3 paras. 2–7 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**, and Sch. 3 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch. 12** (with Sch. 11 paras. 22, 26(2), 27)

**F11**8 .....

**Textual Amendments**

**F11** Sch. 3 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, **Sch. 12** (with Sch. 11 paras. 22, 26(2), 27)

SCHEDULE 4

Section 18.

AMENDMENTS OF INCOME TAX ACTS AND CORPORATION TAX ACTS

**PART I**

..... **F12**

**Textual Amendments**

**F12** Sch. 4 Pt. I (paras. 1–5) repealed by [Finance Act 1972 \(c. 41\)](#), s. 134, **Sch. 28 Part VI**

**Textual Amendments**

**F12** Sch. 4 Pt. I (paras. 1–5) repealed by [Finance Act 1972 \(c. 41\)](#), s. 134, **Sch. 28 Part VI**

**PART II**

OTHER AMENDMENTS

6 ..... **F13**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970. (See end of Document for details)*

**Textual Amendments**  
**F13** Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844 and Sch. 31

7 ..... **F14**

**Textual Amendments**  
**F14** Sch. 4 Pt. II para. 7 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), ss. 82, 164(4)(5), **Sch. 2**

8 ..... **F15**

**Textual Amendments**  
**F15** Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844 and Sch. 31

9 (1) ..... **F16**  
 (6) ..... **F17**  
 (7) ..... **F16**

**Textual Amendments**  
**F16** Sch. 4 Pt. II para. 9(1)–(5), (7)–(9) repealed by [Finance Act 1972 \(c. 41\)](#), ss. 75(7)(8), 134, **Schs. 10 para. 10** and 28 Part V  
**F17** Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844 and Sch. 31

*Inland Revenue procedures: returns and assessments*

10 In section 113 of the Management Act after subsection (1) insert—

“(1A) Any notice or direction requiring any return to be made under the Taxes Acts to an inspector or other officer of the Board may be issued or given in the name of that officer, or as the case may be in the name of the Board, by any officer of the Board, and so as to require the return to be made to the first-mentioned officer.

(1B) Where the Board or an inspector or other officer of the Board have in accordance with section 29 of this Act, or any other provision of the Taxes Acts, decided to make an assessment to tax, and have taken all other decisions needed for arriving at the amount of the assessment, they may entrust to some other officer of the Board responsibility for completing the assessing procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment on the person liable for tax.”

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

**C2** Part of the text of Sch. 4 Pt. II para. 10 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

11 ..... **F18**

**Textual Amendments**

**F18** Sch. 4 Pt. II paras. 6, 8, 9(6), 11 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), [s. 844](#) and Sch. 31

SCHEDULE

5. ....  
**F19**

**Textual Amendments**

**F19** Sch. 5 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), [s. 844](#) and Sch. 31. (See Sch. 30 para. 17 of that Act which preserves the definition of "pension business" in para. 11(3) in certain circumstances.)

**F20** SCHEDULE 6

**Textual Amendments**

**F20** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with Sch. 11 paras. 22, 26(2), 27)

**F21** PART I

**Textual Amendments**

**F21** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch. 12](#) (with Sch. 11 paras. 22, 26(2), 27)

1, 2 ..... **F22**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970. (See end of Document for details)*

**Textual Amendments**

**F22** Sch. 6 Pt. I paras. 1, 2 repealed, as regards disposals after 22nd July 1970, by Finance Act 1971 (c. 68), ss. 55, 69(7) and Sch. 14 Pt. III subject to s. 55 and Sch. 9, and Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with Sch. 11 paras. 22, 26(2), 27)

**PART II**

**F23**  
...

**Textual Amendments**

**F23** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by the Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with Sch. 11 paras. 22, 26(2), 27)

**F24**<sub>3</sub> .....

**Textual Amendments**

**F24** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch. 12 (with Sch. 11 paras. 22, 26(2), 27)

**F25**<sub>4</sub> .....

**Textual Amendments**

**F25** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with Sch. 11 paras. 22, 26(2), 27)

**F26**<sub>5</sub> .....

**Textual Amendments**

**F26** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch.12 (with Sch. 11 paras. 22, 26(2), 27)

**F27**<sub>6</sub> .....

**Textual Amendments**

**F27** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by Taxation of Chargeable Gains Act 1992 (c. 12), s. 290, Sch. 12 (with Sch. 11 paras. 22, 26(2), 27)

**F28**<sub>7</sub> .....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970. (See end of Document for details)*

**Textual Amendments**

**F28** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch.12](#) (with [Sch. 11 paras. 22, 26\(2\), 27](#))

<sup>F29</sup>8 . . . . .

**Textual Amendments**

**F29** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch. 12](#) (with [Sch. 11 paras. 22, 26\(2\), 27](#))

<sup>F30</sup>9 . . . . .

**Textual Amendments**

**F30** Sch. 6 repealed (6.4.1992 with effect as mentioned in s. 289(1) of 1992 c. 12) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), s. 290, [Sch. 12](#) (with [Sch. 11 paras. 22, 26\(2\), 27](#))

<sup>F31</sup>SCHEDULE 7

**Textual Amendments**

**F31** Sch. 7 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. V(2) Notes 1, 2 of the amending Act) by 1999 c. 16, s. 139, [Sch. 20 Pt. V\(2\)](#)

SCHEDULE 8

Section 36(8)

REPEALS

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

**C9** The text of Sch. 8 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

**PART I**

GAMING LICENCE DUTY

Chapter	Short Title	Extent of Repeal
1966 c. 18.	The Finance Act 1966.	Section 13.

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		In section 15, in subsections (4) and (6) as amended by section 5(16) of the Finance Act 1969 the words “and 13” and in subsection (6) the definitions of “gaming”, “hereditament”, and all other definitions from that of “premises” onwards.
		In Schedule 3, Part II, and in paragraph 18(1) the words “or the duty on gaming licenses”, in paragraph 19(c) the word “14”, paragraph 19(d) and paragraph 21.
1968 c. 65.	The Gaming Act 1968.	In Part III of Schedule 11 the amendments of section 13(4) of the Finance Act 1966 and in the amendment of section 15(6) of that Act the words from “the definitions of “gaming”” to the end.
1969 c. 32.	The Finance Act 1969.	Section 4.  In section 5(16) the words “and 13”.  Schedule 10.

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The repeals in this Part of this Schedule do not apply as respects any gaming before 1st October 1970.

## PART II

### OTHER CUSTOMS AND EXCISE REPEALS

Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2. c. 13.	The Vehicles (Excise) Act 1962.	Section 9(3).
1966 c. 18.	The Finance Act 1966.	Section 12(2)(b) as respects bets made on or after 27th April 1970.
1968 c. 44.	The Finance Act 1968.	Section 4(1) as respects bets made on or after 27th April 1970.
1969 c. 27.	The Vehicle and Driving Licences Act 1969.	In section 8(3), the words from “and in making” to “disregarded”.



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1969 c. 32.	The Finance Act 1969.	Section 1(1)(b). Section 2 and Schedule 8 except as respects any period before 27th April 1970.
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The repeals in the Vehicles (Excise) Act 1962 and the Vehicle and Driving Licences Act 1969 have effect as from 15th February 1971.

### PART III

#### OCCUPATIONAL PENSION SCHEMES

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
1965 c. 11.	The Ministerial Salaries and Members' Pensions Act 1965.	Section 13(1)(a).
1970 c. 10.	The Income and Corporation Taxes Act 1970.	Section 208 from the date appointed under section 21 of this Act. Section 209 from the coming into force of section 22 of this Act. Chapter II of Part IX from the coming into force of section 23 of this Act.
Act of the Parliament of Northern Ireland		
1965 c. 18.	The Ministerial Salaries and Members' Pensions Act (Northern Ireland) 1965.	Section 12(1)(a).

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### PART IV

#### STAMP DUTY REPEALS HAVING EFFECT FROM 1ST AUGUST 1970

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
54 & 55 Vict. c. 39.	The Stamp Act 1891.	Sections 22, 59(4), 99, 114 and 116. In Schedule 1, the heading beginning "Agreement or any Memorandum" (including the word "Exemptions" and all that follows); the heading "Contract"; in the heading "Defeazance", the words "Agreement, and";

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		in the heading beginning "Mortgage of Stock". the words "Agreement, and"; and the heading "Policy of Insurance other than Life Insurance".
		In Schedule 2, the Second Part.
57 & 58 Vict. c. 30.	The Finance Act 1894.	Section 39.
61 & 62 Vict. c. 10.	The Finance Act 1898.	Section 5.
6 Edw. 7. c. 14.	The Alkali, &c. Works Regulation Act 1906.	Section 9(6).
9 Edw. 7. c. 34.	The Electric Lighting Act 1909.	In section 19, the words from "and also" to the end.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 37(1).
12 & 13 Geo. 5. c. 17.	The Finance Act 1922.	Sections 46 and 47.
18 & 19 Geo. 5. c. 17.	The Finance Act 1928.	Section 32.
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	Section 37(4).
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	Section 52.
11 & 12 Geo. 6. c. 38.	The Companies Act 1948.	In section 3, the words "must bear the same stamp as if it were a deed, and"; and section 9(c).
12 & 13 Geo. 6. c. 47.	The Finance Act 1949.	In Part I of Schedule 8, in paragraph 17 the words "under the heading Agreement or any Memorandum of an Agreement or" and the words from "and no other" to the end; and, in paragraph 27, the words from "(a warrant" to the end.
15 & 16 Geo. 6 and 1 Eliz. 2. c. 57.	The Marine and Aviation Insurance (War Risks) Act 1952.	In section 7, subsections (2) and (3).
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	In section 35, the words "and the heading 'Agreement or any Memorandum of an Agreement'" in subsection (1)(a), and the whole of subsection (1)(b).
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	In section 30, subsections (1) to (3) and (4)(c).
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 31.

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1963 c. 25.	The Finance Act 1963.	In section 57(1), the words “114 and”. and the words “Finance Act 1939, section 37”; and section 57(2).
1967 c. 54.	The Finance Act 1967.	In section 27(1), the words “and Part I of Schedule 11 to”.
1967 c. 81.	The Companies Act 1967.	In section 43(2)(b), the words “bearing the same stamp as if they were contained in a deed”.

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This Part of this Schedule has effect as from 1st August 1970.

## PART V

### STAMP DUTY REPEALS HAVING EFFECT FROM 1ST FEBRUARY 1971

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
7 Geo. 4. c. 6.	The Bank Notes Act 1826.	Section 7.
7 Geo. 4. c. 16.	The Chelsea and Kilmainham Hospitals Act 1826.	Section 39.
3 & 4 Vict. c. 110.	The Loan Societies Act 1840.	In section 14, the words from “nor any receipt” to “or order”.
27 & 28 Vict. c. 24.	The Naval Agency and Distribution Act 1864.	In section 16, the words “bills, orders, receipts and other”.
28 & 29 Vict. c. 73.	The Naval and Marine Pay and Pensions Act 1865.	In section 6, the words “bills, orders, receipts and other”.
35 & 36 Vict. c. 93.	The Pawnbrokers Act 1872.	In section 15, the words from “and such a receipt” to the end.
38 & 39 Vict. c. 83.	The Local Loans Act 1875.	Section 19.
45 & 46 Vict. c. 61.	The Bills of Exchange Act 1882.	In section 20(1), the word “stamped”, and the words “the stamp will cover”.
47 & 48 Vict. c. 55.	The Pensions and Yeomanry Pay Act 1884.	In section 5, the words “order, receipt and”.
54 & 55 Vict. c. 39.	The Stamp Act 1891.	In section 23, in subsections (1) and (2), the words “(not being a promissory note or bill of exchange)”.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970. (See end of Document for details)*

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		Sections 32, 33, 35 to 39, and 101 to 103.
		In Schedule 1, the heading beginning "Bill of Exchange or Promissory Note" (including the word "Exemptions" and all that follows); the headings "Cheque", "Draft for money", "Letter of Credit", "Order for the payment of money", and "Promissory Note", and the heading beginning "Receipt" (including the word "Exemptions" and all that follows).
57 & 58 Vict. c. 30.	The Finance Act 1894.	Section 40.
57 & 58 Vict. c. 60.	The Merchant Shipping Act 1894.	In section 196(1), the words "and the bill shall be exempt from stamp duty".
58 & 59 Vict. c. 16.	The Finance Act 1895.	Section 9.
59 & 60 Vict. c. 25.	The Friendly Societies Act 1896.	Section 33(a).
F47	F47	F47
...	...	...
61 & 62 Vict. c. 46.	The Revenue Act 1898.	Section 8.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 34.
10 & 11 Geo. 5. c. 23.	The War Pensions Act 1920.	In section 10, the words "order, receipt, or other".
11 & 12 Geo. 5. c. 32.	The Finance Act 1921.	In Schedule 3, paragraph 5.
14 & 15 Geo. 5. c. 21.	The Finance Act 1924.	Section 36.
15 & 16 Geo. 5. c. 87.	The Tithe Act 1925.	Section 15.
19 & 20 Geo. 5. c. 29.	The Government Annuities Act 1929.	Section 22(1)(e); and, in section 58(d), the words "or any receipt for the payment", and the words from "or for the payment" to the end.
20 & 21 Geo. 5. c. 28.	The Finance Act 1930.	Section 44.
1 Edw. 8 and 1 Geo. 6. c. 14.	The East India Loans Act 1937.	Section 2(7).
9 & 10 Geo. 6. c. 42.	The Water (Scotland) Act 1946.	In section 46, the word "receipt".

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9 & 10 Geo. 6. c. 81.	The National Health Service Act 1946.	In section 73, the words from “on any draft” to “in pursuance of this Act, or”.
10 & 11 Geo. 6. c. 27.	The National Health Service (Scotland) Act 1947.	In section 71, the words from “on any draft” to “in pursuance of this Act, or”.
14 & 15 Geo. 6. c. 31.	The National Health Service Act 1951.	Section 4(1).
15 & 16 Geo. 6. and 1 Eliz. 2. c. 25.	The National Health Service Act 1952.	Section 7(1).
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	In section 31(1), paragraph (a), and paragraph (b) from the beginning to “such a person, and”.
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	Section 39.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 34(8).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In section 74, subsections (3) and (4).
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	Sections 33 and 37(6)(a).
10 & 11 Eliz. 2. c. 37.	The Building Societies Act 1962.	In section 117, paragraphs (c), (d) and (g).
1963 c. 25.	The Finance Act 1963.	Section 55(4).
1965 c. 51.	The National Insurance Act 1965.	In Schedule 9, paragraphs 1 and 5.
1965 c. 52.	The National Insurance (Industrial Injuries) Act 1965.	In Schedule 6, paragraphs 1 and 5.
1965 c. 53.	The Family Allowances Act 1965.	Section 15.
1966 c. 20.	The Ministry of Social Security Act 1966.	Section 19.
1967 c. 54.	The Finance Act 1967.	In section 27(1), the words from “and “£5,500”” to the end; and section 31.
1968 c. 44.	The Finance Act 1968.	Section 57.
1968 c. 47.	The Sewerage (Scotland) Act 1968.	In section 52, the word “receipt”.
1969 c. 48.	The Post Office Act 1969.	Section 115(1) and sections 124 to 126.
1969 c. 50.	The Trustee Savings Bank Act 1969.	In section 89, paragraph (b), and, in paragraph (c), the words “a draft or order”.

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1970 c. 9.    The Taxes Management Act    Section 116.  
1970.

#### **Textual Amendments**

**F47** Words in [Sch. 8 Pt. V](#) repealed (1.10.2009) by [Public Health etc. \(Scotland\) Act 2008 \(asp 5\)](#), s. 128(2), [Sch. 3 Pt. 1](#) (with s. 127); S.S.I. 2009/319, art. 2(a), Sch. 1

This Part of this Schedule has effect as from 1st February 1971.

## **PART VI**

### MISCELLANEOUS REPEALS

<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
57 & 58 Vict. c. 30.	The Finance Act 1894.	In section 6(8), the words “with interest at the rate of three per cent. per annum from the date at which the first instalment is due”.
6 & 7 Geo. 6. c. 28.	The Finance Act 1943.	Section 27 so far as it relates to interest accruing after the passing of this Act.
14 Geo. 6. c. 21.	The Miscellaneous Financial Provisions Act 1950.	In section 2, subsections (1) and (5).
15 & 16 Geo. 6 and 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	In section 2(1), the words “in excess of that amount”.
1964 c. 9.	The Public Works Loans Act 1964.	Sections 7(2) and 9(3).
1967 c. 54.	The Finance Act 1967.	Section 44.
1969 c. 32.	The Finance Act 1969.	In section 41(2), the word “registered” in both places where it occurs. Section 57. In Schedule 17, in Part II paragraph 7(1), the words “subsisting at the date of the earlier death”. In Schedule 18, in Part I, the word “registered” in the first italic cross-heading.
1969 c. 50.	The Trustee Savings Banks Act 1969.	In section 34(2) the words “and not exceeding £3 13s. 0d. per cent. per annum”.

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1970 c. 10.	The Income and Corporation Taxes Act 1970.	<p>In section 3(1), the words “in excess of that amount”.</p> <p>In section 14(1)(a), the words from “except” to “infirmity”.</p> <p>In section 19(8), the words “(and, in particular, in section 22 below)”</p> <p>Section 22.</p> <p>In section 37, subsection (3) (c) and the preceding “and”.</p> <p>In section 63(5) the words from “and, where part only” to the end of the subsection.</p> <p>Section 240(6) from the beginning of the first year of assessment for which company tax regulations have effect.</p> <p>In section 513, subsection (4).</p> <p>In Schedule 3, in paragraph 6, the words from “and shall apply” to the end.</p> <p>Schedule 9 from the beginning of the first year of assessment for which company tax regulations have effect.</p>
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The repeal in Part II of Schedule 17 to the Finance Act 1969 has effect in accordance with section 31(6) of this Act.

## PART VII

### OBSOLETE OR UNNECESSARY PROVISIONS IN TAXES ACTS

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
1968 c.3.	The Capital Allowances Act 1968.	In section 15(4) (as inserted by paragraph 5(4) of Schedule 15 to the Income and Corporation Taxes Act 1970) the words from “for relief” to the end of the subsection.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970. (See end of Document for details)*

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1970 c.9.	The Taxes Management Act 1970.	<p>In section 9(3), the words from the beginning to “partnership, but”.</p> <p>In section 13(1), the words “in the prescribed form”. In section 118(2), the proviso.</p>
1970 c.10.	The Income and Corporation Taxes Act 1970.	<p>In section 25, the words “sections 5 to 19 and 22 of”.</p> <p>In section 26, the words “sections 5 to 19 and 22 of”.</p> <p>In section 163(2) proviso, the words “in relation to disposals of assets after 5th April 1969”.</p> <p>In subsections (2) and (3) of section 310, the words “to the satisfaction of the Board”.</p> <p>In section 311(1), the words “to the satisfaction of the Board” and “in the opinion of the Board”.</p> <p>In section 380(1), the words from “References in this subsection” to the end of the subsection.</p> <p>In section 515(5), the words from “and the reference” to the end of the subsection.</p> <p>In Schedule 14, paragraph 29.</p> <p>In Schedule 15, paragraph 13.</p>

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1970.