

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, SCHEDULE 22. (See end of Document for details)

SCHEDULES

SCHEDULE 22

Section 157.

REPEALS

PART I

MISCELLANEOUS CUSTOMS AND EXCISE AND VALUE ADDED TAX

Modifications etc. (not altering text)

- C1** The text of Sch. 22 Pts. I, IV, VIII and XI is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Chapter	Short title	Extent of repeal
1981 c. 35.	The Finance Act 1981.	In section 1, subsections (1), (3) and (4). Section 2. In section 12, subsections (1) and (2). Schedules 1 and 2.

PART II

VEHICLES EXCISE DUTY

Modifications etc. (not altering text)

- C2** Part of the text of Sch. 22 Pts. II, III, VII and X is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Chapter	Short title	Extent of repeal
1971 c. 10.	The Vehicles (Excise) Act 1971.	In Schedule 6, paragraphs 3 and 5.
1972 c. 10 (N.I.).	The Vehicles (Excise) Act (Northern Ireland) 1972.	In Schedule 7, paragraphs 3 and 5.
1981 c. 56.	The Transport Act 1981.	Section 33.

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1981 c. 35.	The Finance Act 1981.	Section 34. Schedule 11. In section 7, subsections (2) and (3). In section 8, subsections (2) and (3). Schedule 3. Schedule 4.
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The repeals in the Finance Act 1981 do not affect licences taken out before 10th March 1982.

PART III

GAMING MACHINE LICENCE DUTY

Modifications etc. (not altering text)

- C3** Part of the text of Sch. 22 Pts. II, III, VII and X is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Chapter	Short title	Extent of repeal
1972 c. 11 (N.I.).	The Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972.	In section 44, subsections (3) (c) and (6)(aa). In paragraph 13 of Schedule 3 the words “the peak rate”.
1980 c. 48.	The Finance Act 1980.	In Schedule 6, paragraph 15(2) and (4).
1981 c. 35.	The Finance Act 1981.	Section 9(6).
1981 c. 63.	The Betting and Gaming Duties Act 1981.	In section 22, subsections (5) (c) and (6). In section 25(4), the word “and”, at the end of paragraph (b), and paragraph (c).

These repeals do not affect licences for periods beginning before 1st October 1982.

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PART IV

INCOME AND CORPORATION TAX: GENERAL

Modifications etc. (not altering text)

- C4** The text of Sch. 22 Pts. I, IV, VIII and XI 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

Chapter	Short title	Extent of repeal
1970 c. 10.	The Income and Corporation Taxes Act 1970.	Section 8(2)(b)(ii). Section 131(6). Section 228(5). Section 249(5). Section 416(4).
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 36(5)(a). In section 36A(1), paragraph (a) and, in paragraph (b), the words “(including any interest paid in connection therewith)”.
1976 c. 40.	The Finance Act 1976.	Section 64A(7) and (8).
1980 c. 48.	The Finance Act 1980.	In Schedule 12, in paragraph 7(3) the words from “and a television set” onwards.
1981 c. 35.	The Finance Act 1981.	Section 24. In section 27(3), the words “(except so far as made by virtue of section 4 of that Act)”. In section 27(8) the word “and” where it appears at the end of paragraph (b). Section 42(2)(c). In section 68, subsections (2), (4) and (5).

- 1 The repeals of sections 131(6) and 249(5) of the Income and Corporation Taxes Act 1970 have effect in relation to payments of interest made, and the repeal of section 416(4) has effect in relation to securities issued, after 5th April 1982.

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- 2 The repeals in section 36 and 36A of the Finance (No. 2) Act 1975 have effect for the year 1982–83 and subsequent years of assessment.

PART V

OPTION MORTGAGE SCHEMES

Chapter or number	Short title	Extent of repeal
1967 c. 29.	The Housing Subsidies Act 1967.	Sections 24 to 32.
1969 c. 33.	The Housing Act 1969.	Sections 78 and 79.
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In Schedule 15, the entry in Part II relating to the Housing Subsidies Act 1967.
1971 c. 68.	The Finance Act 1971.	Section 66.
1974 c. 44.	The Housing Act 1974.	Section 119. Schedule 11.
1980 c. 51.	The Housing Act 1980.	Sections 114 to 116. Schedule 14.
S.I. 1981/156 (N.I. 3).	The Housing (Northern Ireland) Order 1981.	Articles 141 to 152.

These repeals have effect on 1st April 1983, but subject to subsections (2) to (4) of section 27 of this Act.

PART VI

CAPITAL GAINS

Chapter	Short title	Extent of repeal
1979 c. 14.	The Capital Gains Tax Act 1979.	Section 55(2). Section 56(2). In section 146(3)— the words “or 55”; the words from “or (b)” to “paragraph 12”; the words “or the assets are so held”; the words from “or of the assets” to “(b) above”;

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		the words “and 55”.
		In section 147(3), the words “or 55(1)”.
		In Schedule 4—
		in paragraph 2(1) the words “or 55(1)”;
		paragraph 2(3)(b);
		in paragraph 3(1)(a), the words “or 55(1)”.
1980 c. 48.	The Finance Act 1980.	In section 79(4), the words from “or” onwards.
		In section 79(5), the words from “and where” onwards.
1981 c. 35.	The Finance Act 1981.	Section 78(1) and (3).

The repeals of section 55(2) and 56(2) of the Capital Gains Tax Act 1979 have effect in relation to interests terminating after 5th April 1982 and the remaining repeals have effect in relation to disposals after that date.

PART VII

CAPITAL TRANSFER TAX

Modifications etc. (not altering text)

- C5** Part of the text of Sch. 22 Pts. II, III, VII and X 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

Chapter	Short title	Extent of repeal
1975 c. 7.	The Finance Act 1975.	In section 20(7) the words “(within the meaning of Schedule 5 to this Act)”.
		Section 26(2A).
		In section 51, in subsection (1) the definition of “capital distribution”, and in subsection (5) the words “(except paragraph 11(10) of Schedule 5)”.
		In Schedule 4, in paragraphs 2(7), 12(4) and 19(1)(c) the words “or section 89 of the Finance Act 1980” and the

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1976 c. 40.	The Finance Act 1976.	<p>words “or paragraph 3 of Schedule 15 to the Finance Act 1981”.</p> <p>In Schedule 5—</p> <p>paragraphs 6 to 15;</p> <p>paragraph 16(5);</p> <p>in paragraph 17, in sub-paragraph (1) the words “or (c) charities”, sub-paragraph (3)(c) to (e) and the word “and” immediately preceding paragraph (c), and sub-paragraphs (4) and (5) to (9);</p> <p>in paragraph 18 (as it applies where the failure or determination of the trusts concerned was before 12th April 1978), sub-paragraphs (2) and (3);</p> <p>in paragraph 19 (as it applies to property transferred into settlement before 10th March 1981), sub-paragraphs (2) and (3);</p> <p>paragraphs 20 and 21;</p> <p>in paragraph 24, sub-paragraph (4).</p> <p>In Schedule 6, paragraphs 10(2), 11(1A), 12(2), 13(1A) and 15(6).</p> <p>Section 79(2), (5) and (6).</p> <p>Section 84.</p> <p>In section 105, in subsection (1) the words “(2) and” and “paragraph 6(7) were omitted and”, and subsection (2).</p> <p>Section 106.</p> <p>Section 107(3) and (4).</p> <p>Section 110(3).</p> <p>In section 111, subsections (1) to (3), in subsection (4) the words from “after sub-paragraph (1)” to</p>
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		“Schedule 5 to this Act”, and subsection (5).
		In section 118(2) the words from “and subsection (4)” onwards.
		Section 118(4).
		In Schedule 11, paragraph 4.
		In Schedule 14, paragraphs 2, 3, 8, 11, 12, 13(c) and (d), 14, 15, 16 and 17.
1977 c. 36.	The Finance Act 1977.	Section 50.
		In section 51, subsections (3) and (4).
1978 c. 42.	The Finance Act 1978.	In section 64, subsection (6), and in subsection (7) the words from the beginning to “and” and the word “other”.
		In section 69, subsections (2) and (3), and in subsection (6) the words “6(6B) and 14(5)”.
		Section 70.
		In section 71(2) the words from “but” to the end.
		In section 72(2) the words from “and” onwards.
		In Schedule 11, paragraph 1.
1979 c. 47.	The Finance (No. 2) Act 1979.	Section 23.
1980 c. 48.	The Finance Act 1980.	In section 86, subsection (4), and in subsection (5) the words “and (4)”.
		Section 88(1) to (6).
		Sections 89 to 91.
		In Schedule 15, paragraphs 3 and 4A, and in paragraph 5 the words “or 81(4)(b)”, “or a settlement which ceased to exist” and “or when the settlement ceased to exist”.
		Schedule 16.
1981 c. 35.	The Finance Act 1981.	In section 92, subsection (3), in subsection (4) the words “or 81(4)(b),”, “or

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a settlement which ceased to exist” and “or when the settlement ceased to exist”, and subsection (5).

Section 99.

Section 102.

Schedule 15.

- 1 The repeals of—
 - (a) section 26(2A) of the Finance Act 1975,
 - (b) paragraph 4A of Schedule 15 to the Finance Act 1980, and
 - (c) section 99 of and Schedule 15 to the Finance Act 1981,
 together with the repeals in Schedule 4 to the Finance Act 1975 relating to Schedule 15 to the Finance Act 1981, have effect in relation to deaths on or after 15th November 1976.
- 2 The repeal of paragraph 12(1) and (2) of Schedule 5 to the Finance Act 1975 has effect as from 1st January 1982.
- 3 The remaining repeals, except those in section 86 of the Finance Act 1980, have effect in relation to events after 8th March 1982 (or, in a case within Part II of Schedule 15 to this Act, 31st March 1983 or, as the case may be, 31st March 1984).

PART VIII

STAMP DUTY

Modifications etc. (not altering text)

- C6** The text of Sch. 22 Pts. I, IV, VIII and XI 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

Chapter	Short title	Extent of repeal
1974 c. 30.	The Finance Act 1974.	In section 49, subsections (2) and (3).
1980 c. 48.	The Finance Act 1980.	In section 118(3) the words “section 49(2) of the Finance Act 1974 (relief from stamp)”.

PART IX

OIL TAXATION

Chapter	Short title	Extent of repeal
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1975 c. 22.	The Oil Taxation Act 1975.	In section 12(3) the words from “as regards” to “any oil field”. In Schedule 3, in paragraph 8(1) the words from “unless it is so met by a grant” onwards.
1980 c. 48.	The Finance Act 1980.	Section 105.
1981 c. 35.	The Finance Act 1981.	Sections 122 to 128. Schedule 16.

- 1 The repeal in section 12(3) of the Oil Taxation Act 1975 has effect in relation to determinations made after 31st December 1981.
- 2 The repeal of section 105 of the Finance Act 1980 does not have effect in relation to chargeable periods ending on or before 30th June 1983.
- 3 The repeal of sections 122 to 128 of and Schedule 16 to the Finance Act 1981 does not have effect in relation to chargeable periods ending on or before 31st December 1982.

PART X

BOARD OF REFEREES

Modifications etc. (not altering text)

- C7** Part of the text of Sch. 22 Pts. II, III, VII and X 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

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	Section 6(1)(b). In Schedule 4, paragraph 8.
1971 c. 62.	The Tribunals and Inquiries Act 1971.	In Schedule 1, paragraph 29(c).
1975 c. 24.	The House of Commons Disqualification Act 1975.	In Schedule 1, in Part III, the entry relating to the Board of Referees appointed for the purposes of section 26 of the Capital Allowances Act 1968.
1975 c. 25.	The Northern Ireland Assembly Disqualification Act 1975.	In Schedule 1, in Part III, the entry relating to the Board of Referees appointed for the purposes of section 26 of

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the Capital Allowances Act
1968.

PART XI

SPENT ENACTMENTS

Modifications etc. (not altering text)

C8 The text of Sch. 22 Pts. I, IV, VIII and XI 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

Chapter	Short title	Extent of repeal
1947 c. 46.	The Wellington Museum Act 1947.	Section 4(3).
1970 c. 10.	The Income and Corporation Taxes Act 1970.	Section 10. Section 11(1), (2), (3) and (6). In section 39(1)(d) the words “relief in respect of a child under section 10(1)(b) or” and the word “child” in the second place where it occurs.
1971 c. 68.	The Finance Act 1971.	In Schedule 4, paragraph 3(1)(a). In Schedule 6, paragraph 6.
1975 c. 7.	The Finance Act 1975.	In Schedule 6, paragraphs 1(3) and (4) and 10(4) and (5).
1975 c. 45.	The Finance (No. 2) Act 1975.	In Schedule 12— paragraph 5 of Part I; paragraph 3 of Part III; paragraph 4 of Part IV.
1976 c. 40.	The Finance Act 1976.	Section 29(3).
1977 c. 36.	The Finance Act 1977.	Section 25.
1978 c. 42.	The Finance Act 1978.	Section 20(3) and (5).
1979 c. 25.	The Finance Act 1979.	Section 1(4).
1980 c. 48.	The Finance Act 1980.	Section 25.

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