

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

SCHEDULES

SCHEDULE 1

TABLE OF RATES OF DUTY ON WINE AND MADE-WINE

Description of wine or made-wine	Rates of duty per hectolitre £
Wine or made-wine of a strength of less than 15 per cent. and not being sparkling	98.00
Sparkling wine or sparkling made-wine of a strength of less than 15 per cent.	161.80
Wine or made-wine of a strength of not less than 15 per cent. but not exceeding 18 per cent.	169.00
Wine or made-wine of a strength exceeding 18 per cent. but not exceeding 22 per cent.	194.90
Wine or made-wine of a strength exceeding 22 per cent.	194.90 plus £15.77 for every 1 per cent. or part of 1 per cent. in excess of 22 per cent.

SCHEDULE 2

Section 4.

VEHICLES EXCISE DUTY

PART I

PROVISIONS SUBSTITUTED IN PART II OF SCHEDULES 1 TO 5 TO THE ^{M1}VEHICLES (EXCISE) ACT 1971 AND THE ^{M2}VEHICLES (EXCISE) ACT (NORTHERN IRELAND) 1972

Marginal Citations

M1 1971 c. 10.

M2 1972 c. 10. (N.I.)

^{F1}1

Textual Amendments

F1 Sch. 2 Pt. I para. 1 repealed (25.7.1991) by Finance Act 1991 (c. 31, SIF 107:2), s. 123, Sch. 19 Pt. III, Note 4 with effect in relation to licences taken out after 20.3.1991

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- 2 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 2—

Description of vehicle	Rate of duty £
Hackney carriages	50.00 with an additional 1.00 for each person above 20 (excluding the driver) for which the vehicle has seating capacity.

- 3, 4. F2

Textual Amendments

F2 Sch. 2 paras. 3, 4 and 9 repealed by Finance Act 1990 (c. 29, SIF 107:2), s. 132, Sch. 19 Pt. II (in relation to licences taken out after 20.3.1990)

- 5 The following are the provisions substituted in the Act of 1971 and the Act of 1972 for Part II of Schedule 5—

Description of vehicle	Rate of duty £
1. Any vehicle first registered under the Roads Act 1920 before 1st January 1947, or which, if its first registration for taxation purposes had been effected in Northern Ireland, would have been so first registered under the Act as in force in Northern Ireland	60.00
2. Other vehicles	100.00

PART II

AMENDMENT OF PART I OF SCHEDULE 4 TO THE ^{M3}VEHICLES (EXCISE) ACT 1971 AND THE VEHICLES (EXCISE) ACT (NORTHERN IRELAND) 1972

Marginal Citations

M3 1971 c. 10

- 6 In the Act of 1971 and the Act of 1972, in paragraph 6(1) of Part I of Schedule 4, for “£67” there shall be substituted “£75”.

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7 The following shall be substituted for paragraph 6(2) of Part I of Schedule 4 to the Act of 1971—

“(2) If a farmer’s goods vehicle or a showman’s goods vehicle has a plated gross weight or a plated train weight, the annual rate of duty applicable to it shall be—

- (a) if that weight does not exceed 75 tonnes, £90;
- (b) if that weight exceeds 75 tonnes but does not exceed 12 tonnes, £135 in the case of a farmer’s goods vehicle and £90 in the case of a showman’s goods vehicle; and
- (c) if that weight exceeds 12 tonnes, the appropriate Part II rate.”

8 The following shall be substituted for paragraph 6(2) of Part I of Schedule 4 to the Act of 1972—

“(2) If a farmer’s goods vehicle or a showman’s goods vehicle has a relevant maximum weight or a relevant maximum train weight, the annual rate of duty applicable to it shall be—

- (a) if that weight does not exceed 75 tonnes, £90;
- (b) if that weight exceeds 75 tonnes but does not exceed 12 tonnes, £135 in the case of a farmer’s goods vehicle and £90 in the case of a showman’s goods vehicle; and
- (c) if that weight exceeds 12 tonnes, the appropriate Part II rate.”

9 F3

Textual Amendments

F3 Sch. 2 paras. 3, 4 and 9 repealed by Finance Act 1990 (c. 29, SIF 107:2), s. 132, Sch. 19 Pt. II (in relation to licences taken out after 20.3.1990)

SCHEDULE 3

^{M4}AMENDMENTS OF ALCOHOLIC LIQUOR DUTIES ACT 1979

Marginal Citations

M4 1979 c. 4.

Manufacture of spirits during the recovery of beer

1 In section 13 (regulations and directions relating to manufacture of spirits) after subsection (2) there shall be inserted the following subsection—

“(2A) If the Commissioners so direct, spirits manufactured by a process to which a direction under subsection (2) above applies shall be treated as not being within the charge of duty on spirits under section 5 above.”

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Spirits: attenuation charge

- 2 In section 14 (the attenuation charge) at the end of subsection (6) (which empowers the Commissioners to make an allowance where the charge arises wholly or partly from certain specified causes) there shall be added the words “or from some other legitimate cause”.

Determination of beer duty

- 3 (1) In section 38 (duty on beer brewed by brewers for sale in subsection (8) (which provides that duty becomes payable immediately it is charged by the proper officer) for the words from “payable” onwards there shall be substituted “chargeable in respect of duty shall be determined and become due in accordance with regulations made under section 49 below”.
- (2) In subsection (9) of that section (which enables duty to be charged at the close of each month in respect of all the brewings during the month) for the words “cause the charge to be made up” there shall be substituted “permit the duty chargeable to be determined”.
- (3) In section 49(1) (regulations of the Commissioners) after paragraph (b) there shall be inserted the following paragraph—
- “(bb) for determining the duties chargeable and the due dates for payment”.

Restrictions on adding substances to beer

- 4 (1) In section 52 (offences by brewers for sale) for subsection (2) (which restricts the substances which may be added to beer) there shall be substituted the following subsections—
- “(2) A brewer for sale may, on his entered premises and in accordance with regulations under section 49 above, add to beer brewed on those premises—
- (a) water;
- (b) finings for the purpose of clarification; and
- (c) such other substances as may be sanctioned by the Commissioners.
- (2A) Except as provided by subsection (2) above, a brewer for sale who adds anything to beer on his entered premises shall be liable on summary conviction to a penalty of level 3 on the standard scale.”
- (2) After section 71 there shall be inserted the following section—

“71A Restrictions on adding substances to beer.

- (1) The Commissioners may by regulations provide that, except in such cases and subject to such conditions as may be specified by or under the regulations, no substance may be added to beer at any time—
- (a) after it leaves the entered premises on which it was brewed, or
- (b) in the case of beer brewed outside the United Kingdom, after it is imported into the United Kingdom,

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and before it is sold by retail or otherwise supplied for consumption.

- (2) Regulations under this section may regulate the transportation of beer at any such time as is referred to in subsection (1) above; and the conditions referred to in that subsection may include conditions as to—
 - (a) the keeping and production of samples of the product of any process of addition to beer; and
 - (b) the keeping and production of records.
- (3) Any person who contravenes or fails to comply with regulations under this section (including any conditions imposed by such regulations) shall be liable on summary conviction to a penalty of level 3 on the standard scale, and any beer in respect of which the offence was committed shall be liable to forfeiture.”

- (3) In section 72 (offences by wholesalers or retailers of beer) subsections (1) and (2) (which relate to the addition of substances to and the dilution of, beer) shall cease to have effect on the coming into operation of regulations under section 71A of the ^{M5}Alcoholic Liquor Duties Act 1979.

Marginal Citations

M5 1979 c. 4.

SCHEDULE 4

HYDROCARBON OIL: MIXING ETC.

- 1 The following shall be substituted for section 20 of the ^{M6}Hydrocarbon Oil Duties Act 1979 (contaminated or accidentally mixed oil)—

“20 Contaminated or accidentally mixed oil.

- (1) This section applies where it is shown to the satisfaction of the Commissioners—
 - (a) that hydrocarbon oil has been delivered for home use, that since it was so delivered it has become contaminated, and that at the time it became contaminated it was oil on which the appropriate duty of excise had been paid, or
 - (b) that hydrocarbon oils of different descriptions have been delivered for home use, that since they were so delivered they have become accidentally mixed with each other, and that at the time of mixing they were oils on which the appropriate duty of excise had been paid.
- (2) Subject to any conditions which the Commissioners see fit to impose for the protection of the revenue, they may make to such person as they see fit a payment in accordance with subsection (3) below.
- (3) The payment shall be of an amount appearing to the Commissioners to be equal to the excise duty which would have been payable if—

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- (a) the oil had been delivered for home use (uncontaminated) at the time it became contaminated (where subsection (1)(a) above applies), or
- (b) the oils had been delivered for home use (unmixed) at the time they became mixed (where subsection (1)(b) above applies).”

Marginal Citations

M6 1979 c. 5.

- 2 The following shall be inserted after section 20 of that Act (as substituted by paragraph 1 above)—

“ Mixing: adjustment of duty

20A Mixing: adjustment of duty.

- (1) In this section “new oil” means hydrocarbon oil which after it has been charged under section 6 above as oil of one description becomes oil of a different description as a result of approved mixing in a pipeline with other hydrocarbon oil which has been so charged; and “approved mixing” has the meaning given by subsection (5) below.
- (2) Where the Commissioners are of opinion that, if the new oil had fallen to be charged under section 6 above as oil of the different description, the amount of duty would have been greater or less than that actually charged, then—
 - (a) if in their opinion the amount would have been greater, they may charge under this section a duty of excise on the oil of an amount equal to the difference, and
 - (b) if in their opinion the amount would have been less, they may make under this section an allowance equal to the difference.
- (3) In determining the amount of duty which would have been charged if the new oil had fallen to be charged under section 6 above as oil of the different description, the rates to be applied are those effective at the time when in the Commissioners’ opinion the oil became oil of the different description.
- (4) Where the Commissioners have made a charge or allowance under subsection (2) above, then, for the purposes of this Act, any relief or rebate which was permitted or allowed at the time of the charge under section 6 above shall be disregarded.
- (5) The Commissioners may make regulations—
 - (a) enabling them to grant to persons (whether individually or of a specified class) permission to mix in a pipeline different descriptions of hydrocarbon oil (whether generally or in the case of specified descriptions only) and to withdraw permission for reasonable cause;
 - (b) enabling permission to be granted subject to conditions and conditions to be varied for reasonable cause,
 and in this section “approved mixing” means mixing in accordance with permission under the regulations.
- (6) The Commissioners may make regulations—

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- (a) for prescribing the method of charging the duty under this section;
 - (b) for determining the form of the allowance under this section (which may be by way of repayment or otherwise) and the time the allowance may be made.
- (7) Regulations under this section may make different provision for different circumstances.”
- 3 In section 27(3) of that Act (expressions have meanings given by certain other Acts), in the list of expressions defined in the Management Act, after the entry relating to “officer” and “proper” there shall be inserted “pipeline”.
- 4 In paragraph 11 of Schedule 3 to that Act (securing and collecting duty on oil produced in the United Kingdom) the words “produced in the United Kingdom” shall cease to have effect.

SCHEDULE 5

Section 8.

GAMING MACHINE LICENCE DUTY

PART I

^{M7}AMENDMENTS OF BETTING AND GAMING DUTIES ACT 1981

Marginal Citations

M7 1981 c. 63.

- 1 (1) In section 21 (gaming machine licences) in subsection (1) for the words “Great Britain” there shall be substituted “the United Kingdom”.
- (2) **F4**

Textual Amendments

F4 Sch. 5 para. 1(2) repealed by Finance Act 1987 (c. 16, SIF12:2), s. 72(7), Sch. 16 Pt. II Note 3

- 2 (1) In section 21A (special licences) at the end of subsection (1) there shall be added the words “and no special licence shall authorise a machine which is not a smallprize machine.”
- (2) In subsection (3) of that section the words from “either that” to “Acts or” shall be omitted.
- 3 (1) In section 22 (gaming machine licence duty) in subsection (1) for subparagraph (i) of paragraph (a) there shall be substituted the following subparagraph—
“(i) to whether or not the licence authorises the provision of a smallprize machine, and”.

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

(2) For subsections (2) to (4) of that section there shall be substituted the following subsections—

“(2) For the purposes of this Act a gaming machine is a smallprize machine if the value or aggregate value of the benefits in money or money’s worth, which any player who is successful in a single game played by means of the machine may receive, cannot exceed £3.

(3) The Commissioners may by order substitute for the sum for the time being mentioned in subsection (2) above such higher sum as may be specified in the order, with effect from a date so specified.”

4 (1) In section 23 (amount of duty) in paragraph (a) of subsection (1) for the words from “where” to “Acts” there shall be substituted “which authorise the provision only of smallprize machines”.

(2) In Tables A and B in subsection (1) of that section the words “Premises with local authority approval” and “Premises without local authority approval” shall be omitted.

5 In section 24(5) (provision of gaming machine in contravention of restrictions) for the words “a penalty of £500” there shall be substituted “a penalty of level 5 on the standard scale.”

6 In section 26(2) (interpretation of provisions relating to gaming machine licence duty), for the entry relating to Great Britain there shall be substituted the following entries—

“‘United Kingdom’ includes the territorial waters of the United Kingdom;

“small prize machine” has the meaning given by section 22(2) above.”

7 In section 33(1) (general interpretation provisions) at the end of the definition of “the prescribed sum” there shall be inserted the words “and

(c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984.”

8 F5

Textual Amendments
F5 Sch. 5 para. 8 repealed by Finance Act 1986 (c. 41, SIF 12:2), s. 114(6), Sch. 23 Pt. III Notes (a)(b)

9 (1) In Schedule 4 (gaming machine licence duty), in paragraph 4 (no licence required for months preceding and following a summer licence) for the words from “gaming machine”, in the second place where they occur, to “Acts” there shall be substituted “smallprize machine on any premises”.

(2) In paragraph 16 of that Schedule (failure to comply with provisions etc. as to gaming machine licence duty) in subparagraph (1) for the words “a penalty of £500” there shall be substituted “a penalty of level 5 on the standard scale.”

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PART II

EXTENSION TO NORTHERN IRELAND OF CERTAIN SUBORDINATE LEGISLATION

- 10 Any orders or regulations made under any provision of Schedule 4 to the ^{M8}Betting and Gaming Duties Act 1981, in so far as they have effect immediately before 1st August 1985, shall have effect on and after that day in relation to Northern Ireland as if—
- (a) that Act extended to Northern Ireland at the time when the orders or regulations were made, and
 - (b) the orders or regulations were made in relation to Northern Ireland as well as Great Britain.

Marginal Citations

M8 1981 c. 63.

SCHEDULE 6

Section 12.

SECTION 39 OF THE PRINCIPAL ACT AS AMENDED, EXCLUDING SUBSECTION (8)

Offences and penalties.

- “39 (1) If any person is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of tax by him or any other person, he shall be liable—
- (a) on summary conviction, to a penalty of the statutory maximum or of three times the amount of the tax, whichever is the greater, or to imprisonment for a term not exceeding 6 months or to both; or
 - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years or to both.
- (1A) Any reference in subsection (1) above or subsection (3) below to the evasion of tax includes a reference to the obtaining of—
- (a) a payment under section 14(5) above; or
 - (b) a refund under section 21 or section 22 above;
- or
- (c) a repayment under section 23 above;
- and any reference in those subsections to the amount of the tax shall be construed,—
- (i) in relation to tax itself or a payment falling within paragraph (a) above, as a reference to the aggregate of the amount (if any) falsely claimed by way of credit for input tax and the amount (if any) by which output tax was falsely understated; and
 - (ii) in relation to a refund or repayment falling within paragraph (b) or paragraph (c) above, as a reference to the amount falsely claimed by way of refund or repayment.
- (2) If any person—

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- (a) with intent to deceive produces, furnishes or sends for the purposes of this Act or otherwise makes use for those purposes of any document which is false in a material particular; or
- (b) in furnishing any information for the purposes of this Act makes any statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular,

he shall be liable—

- (i) on summary conviction, to a penalty of the statutory maximum or, where subsection (2A) or subsection (2B) below applies, to the alternative penalty specified in that subsection if it is greater, or to imprisonment for a term not exceeding 6 months or to both; or
- (ii) on conviction or indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years or to both.

(2A) In any case where—

- (a) the document referred to in subsection (2)(a) above is a return required under this Act, or
- (b) the information referred to in subsection (2)(b) above is contained in or otherwise relevant to such a return,

the alternative penalty referred to in subsection (2)(i) above is a penalty equal to three times the aggregate of the amount (if any) falsely claimed by way of credit for input tax and the amount (if any) by which output tax was falsely understated.

(2B) In any case where—

- (a) the document referred to in subsection (2)(a) above is a claim for a refund under section 21 or section 22 above or for a repayment under section 23 above, or
- (b) the information referred to in subsection (2)(b) above is contained in or otherwise relevant to such a claim,

the alternative penalty referred to in subsection (2)(i) above is a penalty equal to three times the amount falsely claimed.

(2C) The reference in subsection (2)(a) above to furnishing, sending or otherwise making use of a document which is false in a material particular, with intent to deceive, includes a reference to furnishing, sending or otherwise making use of such a document, with intent to secure that a machine will respond to the document as if it were a true document.

(2D) Any reference in subsection (2)(a) or subsection (2C) above to producing, furnishing or sending a document includes a reference to causing a document to be produced, furnished or sent.

(3) Where a person's conduct during any specified period must have involved the commission by him of one or more offences under the preceding provisions of this section, then, whether or not the particulars of that offence or those offences are known, he shall, by virtue of this subsection, be guilty of an offence and liable—

- (a) on summary conviction, to a penalty of the statutory maximum or, if greater, three times the amount of any tax that was or was intended to be evaded by his conduct, or to imprisonment for a term not exceeding 6 months or to both; or
- (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding 7 years or to both.

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- (3A) Where an authorised person has reasonable grounds for suspecting that an offence has been committed under the preceding provisions of this section, he may arrest anyone whom he has reasonable grounds for suspecting to be guilty of the offence.
- (4) If any person acquires possession of or deals with any goods, or accepts the supply of any services, having reason to believe that tax on the supply of the goods or services or on the importation of the goods has been or will be evaded, he shall be liable on summary conviction to a penalty of level 5 on the standard scale or three times the amount of the tax, whichever is the greater.
- (5) If any person supplies goods or services in contravention of paragraph 5(2) of Schedule 7 to this Act, he shall be liable on summary conviction to a penalty of level 5 on the standard scale.
- (9) Sections 145 to 155 of the Customs and Excise Management Act 1979 (proceedings for offences, mitigation of penalties and certain other matters) shall apply in relation to offences under this Act (which include any act or omission in respect of which a penalty is imposed) and penalties imposed under this Act as they apply in relation to offences and penalties under the customs and excise Acts as defined in that Act; and accordingly in section 154(2) as it applies by virtue of this subsection the reference to duty shall be construed as a reference to the tax.”

SCHEDULE 7

Section 23.

AMENDMENTS OF SCHEDULE 7 TO THE PRINCIPAL ACT

- 1 (1) F6
- (2) In subparagraph (6) (assessment on failure to prove availability or loss or destruction of goods) after the words “supplied by him” there shall be inserted “or have been exported from the United Kingdom otherwise than by way of supply”.
- (3) After subparagraph (6) of that paragraph there shall be inserted the following subparagraph—
- “(6A) In any case where,—
- (a) as a result of a person’s failure to make a return for a prescribed accounting period, the Commissioners have made an assessment under subparagraph (1) above for that period, and
 - (b) the tax assessed has been paid but no proper return has been made for the period to which the assessment related, and
 - (c) as a result of a failure to make a return for a later prescribed accounting period, being a failure by the person referred to in paragraph (a) above or a person acting in a representative capacity in relation to him, as mentioned in subparagraph (4) above, the Commissioners find it necessary to make another assessment under subparagraph (1) above,
- then, if the Commissioners think fit, having regard to the failure referred to in paragraph (a) above, they may specify in the assessment referred to in

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paragraph (c) above an amount of tax greater than that which they would otherwise have considered to be appropriate.”

Textual Amendments

F6 Sch. 7 para. 1(1) repealed by Finance Act 1988 (c. 39, SIF 40:2), s. 148, Sch. 14 Pt. III

- 2 In paragraph 7(2) (records to be preserved for a period not exceeding three years) for “three” there shall be substituted “six”.
- 3 (1) In paragraph 8 (furnishing of information and production of documents) for subparagraphs (2) and (3) there shall be substituted the following subparagraphs—
- “(2) Every person who is concerned (in whatever capacity) in the supply of goods or services in the course or furtherance of a business or to whom such a supply is made and every person who is concerned (in whatever capacity) in the importation of goods in the course or furtherance of a business shall—
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to the goods or services or to the supply or importation as the Commissioners may reasonably specify; and
- (b) upon demand made by an authorised person, produce or cause to be produced for inspection by that person,—
- (i) at the principal place of business of the person upon whom the demand is made or at such other place as the authorised person may reasonably require, and
- (ii) at such time as the authorised person may reasonably require,
- any documents relating to the goods or services or to the supply or importation.
- (3) Where, by virtue of subparagraph (2) above, an authorised person has power to require the production of any documents from any such person as is referred to in that subparagraph, he shall have the like power to require production of the documents concerned from any other person who appears to the authorised person to be in possession of them; but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.”
- (2) In subparagraph (4) of that paragraph for the words from “goods” to “services” there shall be substituted “goods or services or the importation of goods”.
- (3) After subparagraph (4) there shall be inserted the following subparagraphs—
- “(4A) An authorised person may take copies of, or make extracts from, any document produced under subparagraph (2) or subparagraph (3) above.
- (4B) If it appears to him to be necessary to do so, an authorised person may, at a reasonable time and for a reasonable period, remove any document produced under subparagraph (2) or subparagraph (3) above and shall, on request, provide a receipt for any document so removed; and where a lien is claimed

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on a document produced under subparagraph (3) above, the removal of the document under this subparagraph shall not be regarded as breaking the lien.

(4C) Where a document removed by an authorised person under subparagraph (4B) above is reasonably required for the proper conduct of a business he shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.”

4 After paragraph 9 there shall be inserted the following paragraph

Power to require opening of gaming machines

“9A An authorised person may at any reasonable time require a person making such a supply as is referred to in subsection (1) of section 13 of this Act or any person acting on his behalf—

- (a) to open any gaming machine, within the meaning of that section; and
- (b) to carry out any other operation which may be necessary to enable the authorised person to ascertain the amount which, in accordance with subsection (2) of that section, is to be taken as the value of supplies made in the circumstances mentioned in subsection (1) of that section in any period.”

5 (1) In paragraph 10 (entry and search of premises and persons) in subparagraph (3) (search warrants)—

- (a) for the words “an offence in connection with the tax” there shall be substituted “a fraud offence which appears to be of a serious nature”;
- (b) after the word “authorising” there shall be inserted “subject to subparagraphs (5) and (6) below”;
- (c) in paragraph (b) for the words “such an offence” there shall substituted “a fraud offence which appears to him to be of a serious nature”; and
- (d) in paragraph (c) the words “to have committed or to be about to commit such an offence or” shall be omitted.

(2) At the end of the paragraph there shall be added the following subparagraphs—

“(4) In subparagraph (3) above ”a fraud offence’ means an offence under any provision of subsections (1) to (3) of section 39 of this Act.

(5) The powers conferred by a warrant under this paragraph shall not be exercisable—

- (a) by more than such number of authorised persons as may be specified in the warrant; nor
- (b) outside such times of day as may be so specified; nor
- (c) if the warrant so provides, otherwise than in the presence of a constable in uniform.

(6) An authorised person seeking to exercise the powers conferred by a warrant under this paragraph or, if there is more than one such authorised person, that one of them who is in charge of the search shall provide a copy of the warrant endorsed with his name as follows:—

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- (a) if the occupier of the premises concerned is present at the time the search is to begin, the copy shall be supplied to the occupier;
- (b) if at that time the occupier is not present but a person who appears to the authorised person to be in charge of the premises is present, the copy shall be supplied to that person; and
- (c) if neither paragraph (a) nor paragraph (b) above applies, the copy shall be left in a prominent place on the premises.”

6 After paragraph 10 there shall be inserted the following paragraphs—

Order for access to recorded information, etc.

“10A(1) Where, on an application by an authorised person, a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the Criminal Procedure (Scotland) Act 1975) is satisfied that there are reasonable grounds for believing—

- (a) that an offence in connection with the tax is being, has been or is about to be committed, and
- (b) that any recorded information (including any document of any nature whatsoever) which may be required as evidence for the purpose of any proceedings in respect of such an offence is in the possession of any person,

he may make an order under this paragraph.

(2) An order under this paragraph is an order that the person who appears to the justice to be in possession of the recorded information to which the application relates shall—

- (a) give an authorised person access to it, and
- (b) permit an authorised person to remove and take away any of it which he reasonably considers necessary,

not later than the end of the period of seven days beginning on the date of the order or the end of such longer period as the order may specify.

(3) The reference in subparagraph (2)(a) above to giving an authorised person access to the recorded information to which the application relates includes a reference to permitting the authorised person to take copies of it or to make extracts from it.

(4) Where the recorded information consists of information contained in a computer, an order under this paragraph shall have effect as an order to produce the information in a form in which it is visible and legible and, if the authorised person wishes to remove it, in a form in which it can be removed.

(5) This paragraph is without prejudice to paragraphs 8 and 10 above.

Procedure where documents etc. are removed

10B(1) An authorised person who removes anything in the exercise of a power conferred by or under paragraph 10 or 10A above shall, if so requested by a person showing himself—

- (a) to be the occupier of premises from which it was removed, or

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- (b) to have had custody or control of it immediately before the removal, provide that person with a record of what he removed.
- (2) The authorised person shall provide the record within a reasonable time from the making of the request for it.
- (3) Subject to subparagraph (7) below, if a request for permission to be granted access to anything which—
- (a) has been removed by an authorised person, and
 - (b) is retained by the Commissioners for the purpose of investigating an offence,
- is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed or by someone acting on behalf of such a person, the officer shall allow the person who made the request access to it under the supervision of an authorised person.
- (4) Subject to subparagraph (7) below, if a request for a photograph or copy of any such thing is made to the officer in overall charge of the investigation by a person who had custody or control of the thing immediately before it was so removed, or by someone acting on behalf of such a person, the officer shall—
- (a) allow the person who made the request access to it under the supervision of an authorised person for the purpose of photographing it or copying it; or
 - (b) photograph or copy it, or cause it to be photographed or copied.
- (5) Where anything is photographed or copied under subparagraph (4)(b) above the photograph or copy shall be supplied to the person who made the request.
- (6) The photograph or copy shall be supplied within a reasonable time from the making of the request.
- (7) There is no duty under this paragraph to grant access to, or to supply a photograph or copy of, anything if the officer in overall charge of the investigation for the purposes of which it was removed has reasonable grounds for believing that to do so would prejudice—
- (a) that investigation;
 - (b) the investigation of an offence other than the offence for the purposes of the investigation of which the thing was removed; or
 - (c) any criminal proceedings which may be brought as a result of—
 - (i) the investigation of which he is in charge, or
 - (ii) any such investigation as is mentioned in paragraph (b) above.
- (8) Any reference in this paragraph to the officer in overall charge of the investigation is a reference to the person whose name and address are endorsed on the warrant or order concerned as being the officer so in charge.
- 10C (1) Where, on an application made as mentioned in subparagraph (2) below, the appropriate judicial authority is satisfied that a person has failed to comply with a requirement imposed by paragraph 10B above, the authority may

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order that person to comply with the requirement within such time and in such manner as may be specified in the order.

- (2) An application under subparagraph (1) above shall be made,—
- (a) in the case of a failure to comply with any of the requirements imposed by subparagraphs (1) and (2) of paragraph 10B above, by the occupier of the premises from which the thing in question was removed or by the person who had custody or control of it immediately before it was so removed, and
 - (b) in any other case, by the person who had such custody or control.
- (3) In this paragraph “the appropriate judicial authority” means—
- (a) in England and Wales, a magistrates’ court;
 - (b) in Scotland, the sheriff; and
 - (c) in Northern Ireland, a court of summary jurisdiction, as defined in Article 2(2)(a) of the Magistrates’ Courts (Northern Ireland) Order 1981.
- (4) In England and Wales and Northern Ireland, an application for an order under this paragraph shall be made by way of complaint; and sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this paragraph.”

SCHEDULE 8

Section 30

VALUE ADDED TAX TRIBUNALS

Interpretation

- 1 In this Schedule “Schedule 8” means Schedule 8 to the principal Act (constitution and procedure of value added tax tribunals).

The President

- 2 (1) In paragraph 2 of the Schedule 8, in subparagraph (2) after the words “Lord Chancellor”, there shall be inserted “after consultation with the Lord Advocate”.
- (2) After that subparagraph there shall be inserted the following subparagraph—
- “(3) Subject to paragraph 3 below, the appointment of the President shall be for such term and subject to such conditions as may be determined by the Lord Chancellor, after consultation with the Lord Advocate, and a person who ceases to hold the office of President shall be eligible for reappointment thereto.”

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- 3
- (1) In paragraph 3 of Schedule 8, in subparagraph (1) after the word “office”, in the second place where it occurs, there shall be inserted “(a)” and at the end of the subparagraph there shall be added “or
 - (b) if subparagraph (1A) below applies, on the date on which he attains the age of seventyfive”.
 - (2) After subparagraph (1) of that paragraph there shall be inserted the following subparagraph—

“(1A) If the Lord Chancellor, after consultation with the Lord Advocate, considers it desirable in the public interest to do so, he may authorise the President to continue in office after the end of the completed year of service mentioned in subparagraph (1) (a) above.”
 - (3) In subparagraph (2) of that paragraph after the word “fit” there shall be inserted “and after consultation with the Lord Advocate”.
 - (4) At the end of subparagraph (3) of that paragraph there shall be added the words “after consultation with the Lord Advocate”.
 - (5) In subparagraph (4) of that paragraph for the words, “the Treasury may” there shall be substituted “the Lord Chancellor may with the approval of the Treasury”.
 - (6) In subparagraph (5) of that paragraph for the words “the Treasury”, where they first occur, there shall be substituted “the Lord Chancellor” and for the words “the Treasury may” there shall be substituted “the Lord Chancellor may with the approval of the Treasury”.

Sittings of tribunals

- 4
- In paragraph 4 of Schedule 8—
- (a) for the words “the President” there shall be substituted “the Lord Chancellor or, in relation to Scotland, the Secretary of State”;
 - (b) the words “with the consent of the Treasury” shall be omitted; and
 - (c) for the word “he” there shall be substituted “the Lord Chancellor or, as the case may be, the Secretary of State”.

Membership of tribunals

- 5
- (1) In paragraph 7 of Schedule 8, in subparagraph (3), after the word “made”, when it first occurs, there shall be inserted “by the appropriate authority, that is to say” and in each of paragraphs (a) to (c) the word “by” shall be omitted.
 - (2) After subparagraph (3) of that paragraph there shall be inserted the following subparagraphs—

“(3A) No person may be appointed to a panel of chairmen of tribunals for England and Wales or Northern Ireland unless he is a barrister or solicitor of not less than seven years’ standing; and no person may be appointed to a panel of chairmen of tribunals for Scotland unless he is an advocate or solicitor of not less than seven years’ standing.

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- (3B) Subject to the following provisions of this paragraph, the appointment of a chairman of value added tax tribunals shall be for such term and subject to such conditions as may be determined by the appropriate authority, and a person who ceases to hold the office of chairman shall be eligible for reappointment thereto.
- (3C) A chairman of value added tax tribunals may resign his office at any time and shall vacate his office—
- (a) at the end of the completed year of service in which he attains the age of seventytwo; or
 - (b) if subparagraph (3D) below applies in his case, on the date on which he attains the age of seventyfive.
- (3D) If the appropriate authority considers it desirable in the public interest to do so, he may authorise a chairman of value added tax tribunals to continue in office after the end of the completed year of service mentioned in subparagraph (3C)(a) above.
- (3E) The appropriate authority may, if he thinks fit, remove a chairman of value added tax tribunals from office on the ground of incapacity or misbehaviour.”
- (3) In subparagraph (4) of that paragraph for the words “the Treasury may”, in both places where they occur, there shall be substituted “the Lord Chancellor may with the approval of the Treasury”.
- (4) In subparagraph (5) of that paragraph for the words “the Treasury”, where they first occur, there shall be substituted “the Lord Chancellor” and for the words “the Treasury may” there shall be substituted “the Lord Chancellor may with the approval of the Treasury”.

Administration

- 6 (1) Officers and staff may be appointed under section 27 of the ^{M9}Courts Act 1971 (court staff) for carrying out the administrative work of value added tax tribunals in England and Wales.
- (2) The Secretary of State may make available such officers and staff as he may consider necessary for carrying out the administrative work of value added tax tribunals in Scotland.

[Schedules 9 to 13 repealed by ICTA 1988 s.844 and Sch.31. See 1987 edition for these provisions.]

[Schedules 14 to 17 repealed by 1990(C) s.164(4) and Sch.2. See 1989 edition for these provisions.]

Marginal Citations

M9 1971 c. 23.

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SCHEDULES 9—13

. . . F7

Textual Amendments

F7 Ss. 34–49, 73–77, Schs. 9–13, 18, 22, 23, 25 paras. 7–9 repealed by [Income and Corporation Taxes Act 1988](#) (c. 1, SIF 63:1), s. 844, **Sch. 31**

SCHEDULES 14—17.

. . . F8

Textual Amendments

F8 Schs. 14–17 repealed by [Capital Allowances Act 1990](#) (c.1, SIF 63:1), s. 164(4), **Sch. 2**

SCHEDULE 18

. . . F9

Textual Amendments

F9 Ss. 34–49, 73–77, Schs. 9–13, 18, 22, 23, 25 paras. 7–9 repealed by [Income and Corporation Taxes Act 1988](#) (c. 1, SIF 63:1), s. 844, **Sch. 31**

F10 SCHEDULE 19

Textual Amendments

F10 [Sch. 19](#) (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by [Taxation of Chargeable Gains Act 1992](#) (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), [Sch. 11](#) paras. 22, 26(2), 27)

Status: Point in time view as at 01/12/1992.

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F11 PART I

Textual Amendments

F11 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F12₁

Textual Amendments

F12 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F13₂

Textual Amendments

F13 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F14₃

Textual Amendments

F14 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F15₄

Textual Amendments

F15 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch. 12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F16₅

Textual Amendments

F16 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12) ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

F17 PART II

Textual Amendments

F17 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F186

Textual Amendments

F18 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F197

Textual Amendments

F19 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F20 PART III

Textual Amendments

F20 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F218

Textual Amendments

F21 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F229

Textual Amendments

F22 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

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F23₁₀

Textual Amendments

F23 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F24₁₁

Textual Amendments

F24 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F25₁₂

Textual Amendments

F25 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F26₁₃

Textual Amendments

F26 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch.11 paras. 22, 26(2), 27)

F27₁₄

Textual Amendments

F27 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. **289**(1)(2), 290, sch. 12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Consideration for options

F28₁₅

Textual Amendments

F28 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

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PART IV

IDENTIFICATION OF SECURITIES ETC.

F29 16

Textual Amendments

F29 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F30 17

Textual Amendments

F30 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F31 18

Textual Amendments

F31 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F32 19

Textual Amendments

F32 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F33 PART V

Textual Amendments

F33 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F34 20

Status: Point in time view as at 01/12/1992.

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Textual Amendments

F34 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F3521

Textual Amendments

F35 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F36PART VI

Textual Amendments

F36 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F3722

Textual Amendments

F37 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F3823

Textual Amendments

F38 Sch. 19 (paras. 1-23) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F39SCHEDULE 20

Textual Amendments

F39 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Status: Point in time view as at 01/12/1992.
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^{F40}**PART I**

Textual Amendments

F40 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

^{F41}**1**

Textual Amendments

F41 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

^{F42}**2**

Textual Amendments

F42 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

^{F43}**3**

Textual Amendments

F43 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. **289**(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

^{F44}**4**

Textual Amendments

F44 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

^{F45}**PART II**

Textual Amendments

F45 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

Disposals on which relief may be given

F46₅

Textual Amendments

F46 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Gains qualifying for relief

F47₆

Textual Amendments

F47 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F48₇

Textual Amendments

F48 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F49₈

Textual Amendments

F49 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch.12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F50₉

Textual Amendments

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F51₁₀

Status: Point in time view as at 01/12/1992.
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Textual Amendments

F51 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch. 12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F52₁₁

Textual Amendments

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F53₁₂

Textual Amendments

F53 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

The amount available for relief: the basic rule

F54₁₃

Textual Amendments

F54 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch. 12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Aggregation of earlier business periods

F55₁₄

Textual Amendments

F55 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Relief given on earlier disposal

F56₁₅

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

Textual Amendments

F56 Sch. 20 (paras. 1-16) repealed (6.3.1992) with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Aggregation of spouse's interest in the business

^{F57}16

Textual Amendments

F57 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

^{F58}SCHEDULE 21

Textual Amendments

F58 Sch. 21 (paras. 1-4) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch. 12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

- ^{F59}1 (1) This Schedule has effect for determining the original market value of assets and the aggregate market value of assets as mentioned in subsection (1)(b) of section 71 of this Act (in this Schedule referred to as “the principal section”).
- (2) Expressions used in this Schedule have the same meaning as in the principal section.

Textual Amendments

F59 Sch. 21 (paras. 1-4) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

^{F60}2

Textual Amendments

F60 Sch. 21 (paras. 1-4) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch. 12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

^{F61}3

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

Textual Amendments

F61 Sch. 21 (paras. 1-4) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F62₄

Textual Amendments

F62 Sch. 21 (paras. 1-4) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, **Sch. 12** (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

SCHEDULE

22.....

F63

Textual Amendments

F63 Ss. 34-49, 73-77, Schs. 9-13, 18, 22, 23, 25 paras. 7-9 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 31**

SCHEDULE

23.....

F64

Textual Amendments

F64 Ss. 34-49, 73-77, Schs. 9-13, 18, 22, 23, 25 paras. 7-9 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 31**

SCHEDULE 24

STAMP DUTY: HEADINGS OMITTED

- (a) The heading beginning “Agreement or contract made or entered into pursuant to the Highways Acts”.
- (b) The headings beginning “Appointment of a new trustee, and appointment in execution of a power of any property”.
- (c) The heading beginning “Charter of resignation”.

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- (d) The heading beginning “Covenant. Any separate deed of covenant”.
- (e) The heading “Deed of any kind whatsoever, not described in this schedule”.
- (f) The headings beginning “Letter of allotment and letter of renunciation” and “Scrip certificate, scrip”.
- (g) The heading beginning “Letter or power of attorney, and commission, factory, mandate”.
- (h) The heading beginning “Precept of clare constat”.
- (i) The heading “Procuration, deeds or other instrument of”.
- (j) The heading beginning “Resignation”, together with the heading “instrument of resignation of any lands or other heritable subjects in Scotland not of burgage tenure”.
- (k) The heading “Revocation of any use or trust of any property by any writing, not being a will”.
- (l) The heading beginning “Seisin” and the heading “Notarial instrument to be expedited and recorded in any register of sasines”.
- (m) The heading “Warrant of attorney of any other kind”.
- (n) The heading beginning “Writ”.

SCHEDULE 25

Section 93.

ABOLITION OF DEVELOPMENT LAND TAX AND TAX ON DEVELOPMENT GAINS

PART I

PROVISIONS SUPPLEMENTARY TO ABOLITION OF DEVELOPMENT LAND TAX

- 1 (1) In this Part of this Schedule “the 1976 Act” means the ^{M10}Development Land Tax Act 1976.
- (2) Expressions used in this Part of this Schedule have the same meaning as in the 1976 Act.

Marginal Citations

M10 1976 c. 24.

- 2 (1) In any case where—
- (a) before 19th March 1985 there was a DLT disposal which was a deemed disposal, and
 - (b) by virtue of any provision of the 1976 Act, liability for development land tax on all or any of the realised development value which accrued on the DLT disposal stands deferred immediately before that date and, accordingly, is extinguished under section 93(3) of this Act,
- then, except as respects the interaction of the DLT disposal with a CGT disposal or trading disposal occurring before 19th March 1985, for the purposes of Part I of Schedule 6 to the 1976 Act (interaction of development land tax with other taxes) so much of the realised development value as is referable to the deferred tax shall be assumed not to have accrued on the DLT disposal and, accordingly, no sum shall be

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

regarded as being available or allowable as a deduction under any provision of that Part by virtue of that amount of realised development value.

- (2) If, in a case falling within paragraphs (a) and (b) of sub-paragraph (1) above, liability for only some of the tax which accrued on the DLT disposal stands deferred as mentioned in paragraph (b), any reference in that sub-paragraph to the amount of realised development value which is referable to the deferred tax is a reference to that proportion of the whole of the realised development value accruing on the DLT disposal which the tax the liability for which stands so deferred bears to the whole of the tax the liability for which arose on the DLT disposal.
- (3) In this paragraph, “DLT disposal”, “CGT disposal” and “trading disposal” have the meaning assigned by section 34(3) of the 1976 Act.
- 3 Where, by virtue of paragraph 21 or paragraph 22 of Schedule 2 to the 1976 Act (general rules for determining amount of consideration),—
- (a) consideration is brought into account without any discount for postponed payment or without regard to any risk of irrecoverability, or
 - (b) consideration is determined without taking account of any contingent liability,
- no further assessment to tax shall be raised by reason of anything occurring on or after 19th March 1985, but relief by way of discharge or repayment of tax or otherwise shall continue to be available on and after that date under sub-paragraph (2) of the paragraph in question.

PART II

CONSEQUENTIAL AMENDMENTS

The Taxes Management Act 1970

- 4 In section 38 of the ^{M11}Taxes Management Act 1970 (modification of section 37 in relation to partnerships) in subsection (3) for the words “subsections (3A) and (5)” (which were substituted by paragraph 8 of Schedule 8 to the ^{M12}Development Land Tax Act 1976) there shall be substituted “subsection (5)”.

Marginal Citations

M11 1970 c. 9.

M12 1976 c. 24.

- 5 In section 40 of that Act (assessment on personal representatives) in subsection (3) for the words “subsections (1) and (2) above” (which were substituted by paragraph 9(1) of Schedule 8 to the said Act of 1976) there shall be substituted “this section”.
- 6 In section 70 of that Act (evidence) in subsection (2) for the words “86A or 87” (which were substituted by section 115 of the Finance Act ^{M13}1980) there shall be substituted “or 87”.

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

Marginal Citations

M13 1980 c. 48.

The Taxes Act

7—9. **F65**

Textual Amendments

F65 Ss. 34–49, 73–77, Schs. 9–13, 18, 22, 23, 25 paras. 7–9 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**

The Finance Act 1981

10 In section 135 of the ^{M14}Finance Act 1981 (Chevening estate) in subsection (1) for the words “capital transfer tax and development land tax” there shall be substituted “and capital transfer tax”.

Marginal Citations

M14 1981 c. 35.

SCHEDULE 26

Section 94.

CAPITAL TRANSFER TAX: CONDITIONAL EXEMPTION

Principal amendments

1 In section 30 (1) (b) of the ^{M15}Capital Transfer Tax Act 1984 there shall be added at the end “or (where the property is an area of land within subsection (1) (d) of that section) with respect to which the requisite undertakings described in that section are given by such person or persons as the Treasury think appropriate in the circumstances of the case.”.

Marginal Citations

M15 1984 c. 51.

- 2 (1) Section 31 of that Act shall be amended as follows.
- (2) For subsection (1) (d) (conditional exemption for land adjoining building) there shall be substituted—
- “(d) any area of land which in the opinion of the Treasury is essential for the protection of the character and amenities of such a building as is mentioned in paragraph (c) above.”.

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- (3) In subsections (2) (b) and (4) for “reasonable steps” there shall be substituted “such steps as are agreed between the Treasury and the person giving the undertaking, and are set out in it.”
- (4) The following shall be inserted after subsection (4)—
- “(4A) In the case of an area of land within subsection (1) (d) above (relevant land) there is an additional requisite undertaking, which is that, until the person beneficially entitled to property falling within subsection (4C) below dies, or it is disposed of, whether by sale or gift or otherwise, specified steps will be taken for its maintenance, repair and preservation and for securing reasonable access to the public; and “specified steps” means such steps as are agreed between the Treasury and the person giving the undertaking, and are set out in it.
- (4B) Where different persons are entitled (either beneficially or otherwise) to different properties falling within subsection (4C) below, subsection (4A) above shall have effect to require separate undertakings as to the maintenance, repair, preservation and access of each of the properties to be given by such persons as the Treasury think appropriate in the circumstances of the case.
- (4C) The following property falls within this subsection—
- (a) the building for the protection of whose character and amenities the relevant land is in the opinion of the Treasury essential;
 - (b) any other area (or areas) of land which, in relation to the building, falls (or fall) within subsection (1) (d) above and which either lies (or lie) between the relevant land and the building or is (or are) in the opinion of the Treasury physically closely connected with the relevant land or the building.
- (4D) Where subsection (4A) above requires an undertaking for the maintenance, repair, preservation and access of property, such an undertaking for its maintenance, repair, preservation and access is effective.
- (4E) Any undertaking given in pursuance of subsection (4A) above is for the purposes of this Act given with respect to the relevant land.
- (4F) It is for the person seeking the designation of relevant land to secure that any undertaking required under subsection (4A) above is given.”
- 3 (1) Section 32 of that Act (chargeable events for conditionally exempt property) shall be amended as follows.
- (2) After subsection (5) there shall be inserted—
- “(5A) This section does not apply where section 32A below applies”.
- (3) Subsections (6) and (7) shall be omitted.
- 4 The following shall be inserted after section 32 of that Act—
- “32A Associated properties.**
- (1) For the purposes of this section the following properties are associated with each other, namely, a building falling within section 31 (1) (c) above and (to

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the extent that any of the following exists) an area or areas of land falling within section 31 (1) (d) above in relation to the building and an object or objects falling within section 31 (1) (e) above in relation to the building; and this section applies where there are such properties, which are referred to as associated properties.

- (2) Where there has been a conditionally exempt transfer of any property (or part), tax shall be charged under this section in respect of that property (or part) on the first occurrence after the transfer of an event which under this section is a chargeable event with respect to that property (or part).
- (3) If the Treasury are satisfied that at any time an undertaking given under section 30 above or this section for the maintenance, repair, preservation, access or keeping of any of the associated properties has not been observed in a material respect, then (subject to subsection (10) below) the failure to observe the undertaking is a chargeable event with respect to the whole of each of the associated properties of which there has been a conditionally exempt transfer.
- (4) If—
 - (a) the person beneficially entitled to property dies, or
 - (b) property (or part of it) is disposed of, whether by sale or gift or otherwise,
 then, if the property is one of the associated properties and an undertaking for its maintenance, repair, preservation, access or keeping has been given under section 30 above or this section, the death or disposal is (subject to subsections (5) to (10) below) a chargeable event with respect to the whole of each of the associated properties of which there has been a conditionally exempt transfer.
- (5) Subject to subsection (6) below, the death of a person beneficially entitled to property, or the disposal of property (or part), is not a chargeable event if the personal representatives of the deceased (or, in the case of settled property, the trustees or the person next entitled) within three years of the death make or, as the case may be, the disposal is—
 - (a) a disposal of the property (or part) concerned by sale by private treaty to a body mentioned in Schedule 3 to this Act, or to such a body otherwise than by sale, or
 - (b) a disposal of the property (or part) concerned in pursuance of section 230 below.
- (6) Where a disposal mentioned in subsection (5) (a) or (b) above is a part disposal, that subsection does not make the event non-chargeable with respect to property other than that disposed of unless any undertaking previously given under section 30 above or this section for the maintenance, repair, preservation, access or keeping of the property (or part) concerned is replaced by a corresponding undertaking given by such person as the Treasury think appropriate in the circumstances of the case; and in this subsection “part disposal” means a disposal of property which does not consist of or include the whole of each property which is one of the associated properties and of which there has been a conditionally exempt transfer.
- (7) Where, after a relevant disposal (that is, a disposal mentioned in subsection (5) (a) or (b) above made in circumstances where that subsection

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applies), a person beneficially entitled to the property (or part) concerned dies or the property (or part) concerned is disposed of, the death or disposal is not a chargeable event with respect to the property (or part) concerned unless there has again been a conditionally exempt transfer of the property (or part) concerned after the relevant disposal.

(8) The death of a person beneficially entitled to property, or the disposal of property (or part) otherwise than by sale, is not a chargeable event if—

- (a) the transfer of value made on the death or the disposal is itself a conditionally exempt transfer of the property (or part) concerned, or
- (b) any undertaking previously given under section 30 above or this section for the maintenance, repair, preservation, access or keeping of anything falling within the associated properties is replaced by a corresponding undertaking given by such person as the Treasury think appropriate in the circumstances of the case.

(9) If—

- (a) the whole or part of any property is disposed of by sale, and
- (b) any undertaking previously given under section 30 above or this section for the maintenance, repair, preservation, access or keeping of the property (or part) concerned is replaced by a corresponding undertaking given by such person as the Treasury think appropriate in the circumstances of the case,

the disposal is a chargeable event only with respect to the whole or part actually disposed of (if it is a chargeable event with respect to such whole or part apart from this subsection).

(10) If—

- (a) the Treasury are satisfied that there has been a failure to observe, as to one of the associated properties or part of it, an undertaking for the property's maintenance, repair, preservation, access or keeping, or
- (b) there is a disposal of one of the associated properties or part of it, and it appears to the Treasury that the entity consisting of the associated properties has not been materially affected by the failure or disposal, they may direct that it shall be a chargeable event only with respect to the property or part as to which there has been a failure or disposal (if it is a chargeable event with respect to that property or part apart from this subsection)."

Consequential amendments

5 In sections 33 (1), 34 (1), and 221 (6) (a) of that Act, and in paragraph 5 of Schedule 2 to that Act, after "32" there shall be inserted "or 32A".

6 In sections 33 (6) and 34 (4) of that Act, at the end there shall be added "or, where the property has been disposed of as mentioned in section 32A (5) above, before any event which apart from section 32A (5) would have been such a chargeable event."

7 For section 35 (2) (a) and (b) of that Act there shall be substituted—

- "(a) if there has been no conditionally exempt transfer of the property on death, tax shall be chargeable either—
 - (i) under section 32 or 32A above (as the case may be), or
 - (ii) under Schedule 5 to this Act,as the Board may elect;

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- (b) if there has been such a conditionally exempt transfer, tax shall be chargeable under section 32 or 32A above (as the case may be) and not under that Schedule.”
- 8 In section 78 of that Act—
- (a) in subsection (1) (b) there shall be added at the end “ or (where the property is an area of land within subsection (1) (d) of that section) the requisite undertakings described in that section are given with respect to the property by such person or persons as the Treasury think appropriate in the circumstances of the case. ”;
- (b) in subsection (3) after “sections 32,” there shall be inserted “32A,” and after “section 32” there shall be inserted “or 32A”.
- 9 In section 79 (3) (b) of that Act after “given” there shall be inserted “with respect to the property” and after “case” there shall be inserted “or (where the property is an area of land within subsection (1) (d) of that section) the requisite undertakings described in that section have been given with respect to the property by such person or persons as the Treasury think appropriate in the circumstances of the case”.
- 10 After section 207 (2) of that Act there shall be inserted—
- “(2A) Where tax is chargeable under section 32A above on the occurrence of an event which is a chargeable event with respect to any property by virtue of subsection (3) or subsection (4) (a) of that section, the person liable for the tax is the person who, if the property were sold—
- (a) in a case within subsection (3) of that section, at the time the tax becomes chargeable, and
- (b) in a case within subsection (4) (a) immediately after the death, would be entitled to receive (whether for his benefit or not) the proceeds of sale or any income arising from them.
- (2B) Where tax is chargeable under section 32A above on the occurrence of an event which is a chargeable event with respect to any property by virtue of subsection (4) (b) of that section, the person liable for the tax is the person by whom or for whose benefit the property is disposed of.”
- 11 In sections 216 (7), 226 (4) and 233 (1) (c) of that Act, after “32,” there shall be inserted “32A,”.
- 12 In paragraph 3 of Schedule 4 to that Act—
- (a) in sub-paragraph (2) (b) after “32 (5) (b)” there shall be inserted “,32A (6), (8) (b) or (9) (b)”;
- (b) in sub-paragraph (2) (c) after “32” there shall be inserted “,32A”;
- (c) in sub-paragraph (3) after “(4)” there shall be inserted “, or (as the case may be) undertakings such as are described in subsections (4) and (4A),” , after “the undertaking” (in both places) there shall be inserted “or undertakings”, and after “32” there shall be inserted “or 32A”.
- 13 In paragraph 4 (2) of Schedule 6 to that Act, for paragraphs (a) and (b) there shall be substituted—
- “(a) if there has been no conditionally exempt transfer of the property on death, either—
- (i) tax shall be chargeable under section 32 or 32A of this Act (as the case may be), or

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- (ii) estate duty shall be chargeable under those provisions, as the Board may elect, and
- (b) if there has been such a conditionally exempt transfer, there shall be a charge under section 32 or 32A of this Act (as the case may be) and not under those provisions;”.

- 14 In Schedule 6 to the ^{M16}Value Added Tax Act 1983, in item 3 of Group 11, after “32(4)” there shall be inserted “or 32A (5) or (7)”.

Marginal Citations

M16 1983 c. 55

^{X1}SCHEDULE 27

REPEALS

Editorial Information

X1 Part of the text of ss. 67(2), 72(6), 90(3)-(5), 91(1) and (3), 92(2)(4), 96(1), Sch. 19 paras. 1(2)(3), 2(2), 3(3), 5(5)(a), 20(2), Sch. 27 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 that may have been made prior to 1.2.1991

PART I

CUSTOMS AND EXCISE: MISCELLANEOUS

Chapter	Short title	Extent of repeal
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	Section 72(1) and (2).
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	In Schedule 3, in paragraph 11, the words “produced in the United Kingdom”.
1984 c. 43.	The Finance Act 1984.	Section 2.

- 1 The repeals in the Alcoholic Liquor Duties Act 1979 have effect on the coming into operation of regulations under section 71A of the Alcoholic Liquor Duties Act 1979.
- 2 The repeal in the Hydrocarbon Oil Duties Act 1979 has effect on the coming into operation of paragraph 4 of Schedule 4 to this Act.

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PART II

VEHICLES EXCISE DUTY

Chapter	Short title	Extent of repeal
1977 c. 36.	The Finance Act 1977.	Section 5(4). Section 6(4).
1981 c. 35.	The Finance Act 1981.	Section 7(4). Section 8(4).
1983 c. 28.	The Finance Act 1983.	In Schedule 3, in Part II, in paragraph 8(5)(b) the words “(2)(a) and” and “in each case”, and paragraph 8(5)(c) and the word “and” immediately preceding it.
1984 c. 43.	The Finance Act 1984.	In section 4, subsection (2) and in subsections (4) and (5) the words “£42” and “£44” and the words “, respectively, “£44” and”. In Schedule 2, Part I, and in Part II paragraph 6(4) and (5).

These repeals apply in relation to licences taken out after 19th March 1985.

PART III

GAMING MACHINE LICENCE DUTY

Chapter	Short title	Extent of repeal
1972 c.11(N.I.).	The Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972.	Part V. In section 72(2), the words “and paragraph 7(2) of Schedule 3”. Schedule 3.
1980 c. 48.	The Finance Act 1980.	Section 7(2). In Schedule 6, Part II.
1981 c. 63.	The Betting and Gaming Duties Act 1981.	In section 21A(3), the words from “either that” to “Acts or”.

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1982 c. 39.	The Finance Act 1982.	In section 23(1), the words “Premises with local authority approval” and “Premises without local authority approval”. In Schedule 6, paragraphs 18 to 24.
1	The repeals in the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972, the Finance Act 1980 and the Finance Act 1982 have effect from 1st October 1985.	
2	The repeals in the Betting and Gaming Duties Act 1981 do not affect licences granted for periods beginning before 1st October 1985.	

PART IV

VALUE ADDED TAX

Chapter	Short title	Extent of repeal
1983 c. 55.	The Value Added Tax Act 1983.	In section 39, in subsection (5), paragraph (a) and the words from “or, if greater” onwards; and subsections (6) and (7). In Schedule 5, Group 5. In Schedule 7, in paragraph 3, subparagraphs (3) and (4) and in paragraph 4, subparagraphs (7) and (8). In Schedule 7, in paragraph 10(3)(c), the words “to have committed or to be about to commit such an offence or”. In Schedule 8, in paragraph 4, the words “with the consent of the Treasury”; in paragraph 7(3), in paragraphs (a) to (c), the word “by” and in paragraph 9, the words “and produce documents”.
1	The repeal in Schedule 5 to the Value Added Tax Act 1983 has effect with respect to supplies made on or after 1st May 1985.	
2	The repeals in paragraphs 4 and 7 of Schedule 8 to the Value Added Tax Act 1983 have effect on the coming into operation of Schedule 8 to this Act.	

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

PART V

INCOME TAX AND CORPORATION TAX: GENERAL

Chapter	Short title	Extent of repeal
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In section 263(4), the words “as respects more than one surrendering company”.Section 333(1)(b) and the word “or” immediately preceding it.Section 333(2) and (3).In section 334(2), the words following paragraph (c).Section 335(2) to (5).In section 337(4), paragraph (b) of the proviso.In section 343, in subsection (2), in paragraph (b) the words from “except that” to the end; in subsection (3), paragraphs (iii) and (iv) of the proviso; and subsections (6), (8A), (8B) and (9).
1970 c. 31 (N.I.).	The Friendly Societies Act (Northern Ireland) 1970.	Section 1(3), (3A) and (5).Section 55.
1974 c.46.	The Friendly Societies Act 1974.	Section 7(3), (3A) and (5).In Schedule 9, in paragraph 23, paragraph (a).
1975 c. 45.	The Finance (No. 2) Act 1975.	Schedule 9.
1978 c. 42.	The Finance Act 1978.	In section 54(7), in paragraph (c)(i), the final word “or” and paragraphs (c)(ii) and (d).
S.I. 1979/1714 (N.I. 19).	The Perjury (Northern Ireland) Order 1979.	In Schedule 1, paragraph 20.
1980 c. 48.	The Finance Act 1980.	In section 57(2), paragraph (a) and in paragraph (b) the words “in section 55(1) of the said Act of 1970 and”.
1983 c. 28.	The Finance Act 1983.	Section 29.
1984 c. 43.	The Finance Act 1984.	Section 34.In section 73(5), the words from “which specify” to “registered

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friendly societies” and
paragraph (a).

- 1 The repeal in section 263 of the Income and Corporation Taxes Act 1970 has effect in accordance with section 39(2)(b) of this Act.
- 2 The repeals in section 333 and 337 of the Income and Corporation Taxes Act 1970 have effect with respect to life or endowment business (as defined in section 337 of that Act) of friendly societies and branches thereof carried on on or after 1st June 1984.
- 3 The repeals in sections 334 and 335 of the Income and Corporation Taxes Act 1970, Schedule 9 to the Friendly Societies Act 1974 and section 73 of the Finance Act 1984 have effect with respect to business of friendly societies and branches thereof carried on on or after 19th March 1985.
- 4 The repeals in section 343 of the Income and Corporation Taxes Act 1970, section 54 of the Finance Act 1978, section 29 of the Finance Act 1983 and section 34 of the Finance Act 1984 have effect for the year 1986–87 and subsequent years of assessment.
- 5 The repeals in section 1 of the Friendly Societies Act (Northern Ireland) 1970 and section 7 of the Friendly Societies Act 1974 and the repeal of Schedule 9 to the Finance (No 2) Act 1975 (except paragraphs 5, 9 and 10) and section 57(2)(a) of the Finance Act 1980 have effect in accordance with section 41(4) of this Act.

PART VI

INCOME TAX AND CORPORATION TAX: CAPITAL ALLOWANCES

Chapter	Short title	Extent of repeal
1968 c. 3.	The Capital Allowances Act 1968.	Section 68(3A).Section 82(3).Section 94(5).
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In section 378(1), the words from “during” to “defined” and in the proviso the words “writing-down”.In section 378(1), in paragraph (c) of the proviso, the words “for the purposes of this subsection”.Section 378(3).Section 379.In section 386(1), the words “after 19th march 1968” and the words from “shall be made” to “discontinuance”.Section 386(9).Section 387(2).
1971 c. 68.	The Finance Act 1971.	Section 41(2).In section 44(1), paragraph (c) and the word “and” immediately preceding it.In

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

		section 50(4), the words from the beginning to “payable and”. In Schedule 8, in paragraph 5(1), the words “during that period”. In Schedule 8, in paragraph 6(5), paragraph (d). In Schedule 8, in paragraph 8, sub-paragraph (5) and the word “new” wherever occurring. In Schedule 8, in paragraph 10(2), in paragraph (a), the words from “immediately” to “the expenditure” and paragraph (b), except the final word “and”.
1972 c. 41.	The Finance Act 1972.	Section 67(2)(b).
1974 c. 30.	The Finance Act 1974.	In section 17(1), the words “and had been in use for the purposes of the trade”.
1975 c. 7.	The Finance Act 1975.	In section 14(1), the words “and had been in use for the purposes of the trade”.
1975 c. 45.	The Finance (No. 2) Act 1975.	In section 49(1), the words “and had been in use for the purposes of the trade”.
1978 c. 42.	The Finance Act 1978.	Section 39(2).
1980 c. 48.	The Finance Act 1980.	In section 65(2), in paragraph (a), the words from “immediately” to “brought into use”. In section 65(2), paragraph (b) except the final word “and”. In section 71(1), the words “and had been in use for the purposes of the trade”.
1982 c. 39.	The Finance Act 1982.	In Schedule 12, in paragraph 14, the words “and (3)”.

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- 1 The repeals in section 68 of the Capital Allowances Act 1968 and section 39 of the Finance Act 1978 have effect with respect to capital expenditure incurred on or after 1st April 1986, other than expenditure which—
- (a) consists of the payment of sums under a contract entered into on or before 13th March 1984 by the person incurring the expenditure; and
 - (b) is incurred before 1st April 1987.
- 2 The repeals in section 82 of the Capital Allowances Act 1968, section 50 of the Finance Act 1971 and paragraph 14 of Schedule 12 to the Finance Act 1982 have

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

- effect with respect to any chargeable period or its basis period ending on or after 18th December 1984.
- 3 The repeal in section 94 of the Capital Allowances Act 1968 has effect with respect to capital expenditure incurred on or after 1st April 1985 unless that expenditure—
- (a) is incurred before 1st April 1987, and
 - (b) consists of the payment of sums made under a contract entered into on or before 19th March 1985 by the person incurring the expenditure.
- 4 The repeals in sections 378, 379, 386 and 387 of the Income and Corporation Taxes Act 1970 have effect with respect to expenditure incurred on or after 1st April 1986.
- 5 The repeals in sections 41 and 44 of, and in paragraphs 6 and 10 of Schedule 8 to, the Finance Act 1971, in section 17 of the Finance Act 1974, in section 14 of the Finance Act 1975, in section 49 of the Finance (No 2) Act 1975, and in sections 65 and 71 of the Finance Act 1980 have effect with respect to any chargeable period or its basis period ending on or after 1st April 1985.
- 6 The repeals in paragraphs 5 and 8 of Schedule 8 to the Finance Act 1971 and in the Finance Act 1972 have effect with respect to capital expenditure incurred on or after 1st April 1985.

PART VII

CAPITAL GAINS

Chapter	Short title	Extent of repeal
1970 c. 10.	The Income and Corporation Taxes Act 1970	Section 270(3).
1975 c. 45.	The Finance (No. 2) Act 1975.	In section 58(12), the words from “(other” to “that Act”.
1979 c. 14.	The Capital Gains Act 1979.	In section 65, in subsection (1)(b), the words from “and this” to the end and in subsection (7)(b), the words from “subject” to “above”. In section 66, in subsection (4), the words from “and in” to the end. Section 67(2) and (3). Sections 68 to 70. In section 84, in subsection (3)(b)(ii), the words “if the disposal is within” and “that section” Sections 124 and 125. Section 151.

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

		In Schedule 7, paragraph 2(2) and in the Table in paragraph 9, the second entry relating to section 58(12) of the Finance (No. 2) Act 1975.
1981 c. 35.	The Finance Act 1985.	In section 41, in subsection (1) the words “or gains or losses” and in subsections (2) and (3) the words “gains or losses”.
1982 c. 39.	The Finance Act 1982.	In section 58, in subsection (5) the words from “including” to “gains” and subsection (6). In section 86(1), paragraphs (b) and (c) and the word “and” at the end of paragraph (a). Section 86(5). In section 87(2), in the definition of “RI” the words “which is the twelve month after that”. In section 88, in subsection (1) the words “and section 89 below” and “section 89 below”, paragraph (b) and the word “and” immediately preceding it; and subsection (5A). Section 89. In Schedule 13, in paragraph 2(1), the words “subsection (5)(b) of that section or”. In Schedule 13, in paragraph 2(3), the words “and which falls within subsection (1)(b) of section 86 of this Act”. In Schedule 13, paragraph 3. In Schedule 13, in paragraph 4(1), the words “occurring after the beginning of the qualifying period”. In Schedule 13, paragraph 7(2).

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

1983 c. 28.	The Finance Act 1983.	Section 34(2).
1983 c. 49.	The Finance (No. 2) Act 1983.	In section 7(5), the words from “and in paragraph 3” to the end.
1984 c. 43.	The Finance Act 1984.	In Schedule 9, in paragraph 11(1) the words “and 89”. In Schedule 13, paragraph 4 and paragraph 9(b) and the word “and” immediately preceding it.

- 1 The repeals in section 270 of the Income and Corporation Taxes Act 1970, section 58 of the Finance (No. 2) Act 1975, sections 65 to 70 and 84 of and Schedule 7 to the Capital Gains Tax Act 1979, section 41 of the Finance Act 1981, section 58 of the Finance Act 1982 and Schedule 13 to the Finance Act 1984 have effect with respect to disposals on or after 2nd July 1986.
- 2 The repeal of sections 124 and 125 of the Capital Gains Tax Act 1979 has effect in accordance with section 69(1) of this Act.
- 3 The repeal of section 151 of the Capital Gains Tax Act 1979 has effect with respect to gifts or other transactions occurring after 19th March 1985.
- 4 The repeals in the Finance Act 1982, the Finance Act 1983, the Finance (No. 2) Act 1983 and Schedule 9 to the Finance Act 1984 have effect—
 - (a) in the case of securities within the meaning of Chapter IV of Part II of this Act (other than those mentioned in paragraph (b) below), with respect to disposals on or after 28th February 1986, and
 - (b) in the case of gilt-edged securities as defined in Schedule 2 to the Capital Gains Tax Act 1979 and qualifying corporate bonds as defined in section 64 of the Finance Act 1984, with respect to disposals on or after 2nd July 1986, and
 - (c) in any other case, with respect to disposals made on or after 6th April 1985 or, in the case of disposals by companies, 1st April 1985.

PART VIII

SECURITIES

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In section 31(3), the reference to section 30 of the Income and Corporation Taxes Act 1970. In section 98, in the Table, the reference to section 30(1) and (2) of the Income and Corporation Taxes Act 1970.

These repeals have effect in relation to any year of assessment beginning on or after 6th April 1986.

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

1970 c. 10.	The Income and Corporation Taxes Act 1970.	Section 30.Section 33.
1971 c. 68.	The Finance Act 1971.	In Schedule 6, paragraphs 13 and 14.In Schedule 7, paragraph 1.
1978 c. 42.	The Finance Act 1978.	In Schedule 2, paragraph 1.
1984 c. 43.	The Finance Act 1984.	In Schedule 7, in paragraph 2(2)(a), the reference to section 30(3) of the Income and Corporation Taxes Act 1970.

These repeals have effect in relation to any year of assessment beginning on or after 6th April 1986.

PART IX

STAMP DUTY

(1) GIFTS INTER VIVOS

Chapter	Short title	Extent of repeal
1910 c. 8.	The Finance (1909/10) Act 1910.	Section 74.
1942 c. 21.	The Finance Act 1942.	Section 44.
1942 c. 20 (N.I.).	The Finance (No. 2) Act (Northern Ireland) 1942.	Section 1.
1946 c. 64.	The Finance Act 1946.	In section 57(2), the words from “a conveyance or transfer operating” to “Finance (190910) Act, 1910”.
1946 c. 17(N.I.).	The Finance (No. 2) Act (Northern Ireland) 1946.	In section 28(2), the words from “a conveyance or transfer operating” to “Finance (190910) Act, 1910”.
Chapter	Short title	Extent of repeal
1963 c. 25.	The Finance Act 1963.	Section 64. In section 67, subsection (3) and, in subsection (5), the words “or donee” in both places where they occur.
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	Section 13.

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

		In section 16, subsection (3) and, in subsection (5), the words “or donee” in both places where they occur.
1965 c. 25.	The Finance Act 1965.	In section 90, in subsection (2), the proviso and, in subsection (5), the words “of the said section 74 and”.
1965 c. 16 (N.I.)	The Finance Act (Northern Ireland) 1965.	In section 4, in subsection (2), the words from “where the completed transaction” to “in any other case” and, in subsection (5), the words “of section 74 of the Finance (190910) Act 1910 and”.
1967 c. 1.	The Land Commission Act 1967.	Section 25(6).
1971 c. 68.	The Finance Act 1971.	In section 64(2), the words from “and section 74” to “on sale”.
1971 c. 27 (N.I.).	The Finance Act (Northern Ireland) 1971.	In section 5(2), the words from “and section 74” to “on sale”.
1973 c. 51.	The Finance Act 1973.	In section 49(3)(b), the words from “without prejudice” to “on sale”.
S.I. 1973/1323 (N.I. 18).	The Finance (Miscellaneous Provisions) (Northern Ireland) Order 1973.	In Article 10(3)(b), the words from “without prejudice” to “on sale),”.
1980 c. 48.	The Finance Act 1980.	In Schedule 18, in paragraph 12(1), the words “or under section 74 of the Finance (19091910) Act 1910”.
1981 c. 35.	The Finance Act 1981.	Section 107(2).
1982 c. 39.	The Finance Act 1982.	In section 129(1), paragraph (b) and the word “or” immediately preceding it.
1983 c. 49.	The Finance (No. 2) Act 1983.	Section 15(2).

Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

(2) FIXED DUTIES

Chapter	Short title	Extent of repeal
1843 c. 86.	The London Hackney Carriages Act 1843.	In section 23, the words “and no such agreement shall be liable to any stamp duty”.
1845 c. 118.	The Inclosure Act 1845.	In section 163, the words “, or power of attorney,”.
1891 c. 39.	The Stamp Act 1891.	In section 59, in subsection (2) the words “except where appropriate with the fixed duty of 50p” and in subsection (5) the words “is stamped with the fixed duty of 50p or”.
		In Schedule 1, the whole of the headings mentioned in Schedule 24 to this Act (with the words “And any” preceding “Notarial instrument”) and the whole of the headings beginning “Attorney, letter, or power of”, “Attorney, warrant of”, “Clare constat”, “Commission in the nature of a power of attorney in Scotland”, “Factory, in the nature of a letter or power of attorney in Scotland”, “Power of attorney” and “Proxy”.
1909 c. 43.	The Revenue Act 1909.	Section 9.
1913 c. 20.	The Bankruptcy (Scotland) Act 1913.	In section 189, the words “powers of attorney, commissions, factories,”.
1914 c. 59.	The Bankruptcy Act 1914.	In section 148, the words “power of attorney, proxy paper,”.
1917 c. 31.	The Finance Act 1917.	Section 30(1).
1921 c. 32.	The Finance Act 1921.	In Schedule 3, paragraph 4.
1923 c. 26(N.I.).	The Finance Act (Northern Ireland) 1923.	In section 4, the words “power of attorney or other”.
1924 c. 27.	The Conveyancing (Scotland) Act 1924.	Section 6(2).
		Section 42(2).
1927 c. 10.	The Finance Act 1927.	Section 56.

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

1928 c. 9.(N.I.).	The Finance Act (Northern Ireland) 1928.	Section 5.
1929 c. 29.	The Government Annuities Act 1929.	In section 22(1) (f), the words “(except a power of attorney)”.
		In section 58, paragraph (d).
1949 c. 47.	The Finance Act 1949.	In Schedule 8, in Part I, paragraphs 17 and 18.
Chapter	Short title	Extent of repeal
1949 c. 15. (N.I.)	The Finance Act (Northern Ireland) 1949.	In Schedule 2, in Part 1, paragraphs 16 and 17.
1954 c. 23 (N.I.).	The Finance Act (Northern Ireland) 1954.	Section 9.
1960 c. 22. (N.I.)	The Companies Act (Northern Ireland) 1960.	In section 304A, in subsection (1)(b) the words “power of attorney proxy paper”.
1962 c. 37.	The Building Societies Act 1962	In section 117, paragraph (b).
1967 c. 31. (N.I.)	The Building Societies Act (Northern Ireland) 1967.	In section 118, subsection (1) (b).
1970 c. 24.	The Finance Act 1970.	In Schedule 7, paragraph 1(3) (c) and the word “and” immediately preceding it, and paragraph 4.
1970 c. 21. (N.I.)	The Finance Act (Northern Ireland) 1970.	In Schedule 2, paragraph 1(3) (c) and the word “and” immediately preceding it, and paragraph 4.
1970 c. 31. (N.I.)	The Friendly Societies Act (Northern Ireland) 1970.	In section 69, paragraph (b).
1974 c.46.	The Friendly Societies Act 1974.	In section 105, paragraph (a).
1980 c. 48.	The Finance Act 1980.	Section 99.
1983 c. 2.	The Representation of the People Act 1983.	Section 21(7).
1983 c. 28.	The Finance Act 1983.	In section 46(3) (c) the words “section 99 of the Finance Act 1980 and”.
1985 c. 6.	The Companies Act 1985.	In section 638, in subsection (2) (b) the words “power of attorney, proxy paper”, and in subsection (3) (b) the words “power of

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

1985 c. 50.	The Representation of the People Act 1985	attorney, commission, factory”. Section 8(11).
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(3) CONTRACT NOTES

Chapter	Short title	Extent of repeal
1891 c. 39.	The Stamp Act 1891.	Section 8.
1910 c. 8.	The Finance (190910) Act 1910.	In section 77, subsections (1), (2) and (4). In section 78, subsections (2), (4) and (5). In section 79, in subsection (1) the words from “but” to “each option”, and subsection (2).
1966 c. 18.	The Finance Act 1966.	Section 46.
1966 c. 21(N.I.).	The Finance Act (Northern Ireland) 1966.	Section 4.
1970 c. 24.	The Finance Act 1970.	In Schedule 7, in paragraph 9, subparagraph (1), in subparagraph (2) the words “In consequence of subparagraph (1) above,” and subparagraph (3).
1970 c. 21(N.I.).	The Finance Act (Northern Ireland) 1970.	In Schedule 2, in paragraph 9, subparagraph (1), in subparagraph (2) the words “In consequence of subparagraph (1) above,” and subparagraph (3).

(4) EXCHANGE RATES

Chapter	Short title	Extent of repeal
1899 c. 9.	The Finance Act 1899.	Section 12. The Schedule.

(5) FINANCE ACT 1931

Chapter	Short title	Extent of repeal
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Status: Point in time view as at 01/12/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985. (See end of Document for details)

1931 c. 28.	The Finance Act 1931.	Section 35(x).
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The repeals under (4) above apply to instruments executed on or after 1st August 1985.

PART X

DEVELOPMENT LAND TAX AND TAX ON DEVELOPMENT GAINS

Chapter	Short title	Extent of repeal
1974 c. 30.	The Finance Act 1974.	Section 38 to 47. Section 57(3)(c). Schedules 3 and 4. Schedules 6 to 10.
1976 c. 24.	The Development Land Tax Act 1976.	The whole Act.
1976 c. 40.	The Finance Act 1976.	Section 129.
1976 c. 75.	The Development of Rural Wales Act 1976.	Section 31.
1977 c. 36.	The Finance Act 1977.	Section 55.
1979 c. 14.	The Capital Gains Tax Act 1979.	Section 114. In Schedule 7, paragraphs 3, 4 and 6; in paragraph 8, item 6 of Part I of the Table; and in the Table in paragraph 9 all the entries relating to the Finance Act 1974 except those relating to sections 26(2)(a) and 30(1).
1979 c. 47.	The Finance (No. 2) Act 1979	Section 24. In Schedule 4, paragraph 4.
1980 c. 48.	The Finance Act 1980.	Sections 110 to 116. Section 118(4). In Schedule 18, paragraphs 11 and 16.
1981 c. 35.	The Finance Act 1981.	Sections 129 to 133.
1982 c. 39.	The Finance Act 1982.	Section 155.
1983 c. 28.	The Finance Act 1983.	Section 46(4).
1983 c. 49.	The Finance (No. 2) Act 1983.	Section 14.
1984 c. 43.	The Finance Act 1984.	In section 99, in subsection (2) the words from “and accordingly” onwards and subsection (3). Section 118 to 123. In Schedule 21, paragraphs 18 and 19.

Status:

Point in time view as at 01/12/1992.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1985.