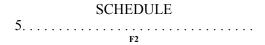
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1962. (See end of Document for details)

# SCHEDULES

SCHEDULES 1–	
4	

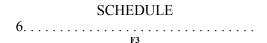
### **Textual Amendments**

F1 Schs. 1–4 repealed and superseded by Finance Act 1964 (c. 49), ss. 1(1)(6), 2(1)(4), 3(1)(5), 4(1)(5), Schs. 1–5, 9



# **Textual Amendments**

F2 Sch. 5 repealed by Finance Act 1962 (c. 44), Sch. 11 Pt. II; European Communities Act 1972 (c. 68), s. 4, Sch. 3 Pt. II



# **Textual Amendments**

F3 Sch. 6 repealed by Finance Act 1962 (c. 44), Sch. 11 Pt. II

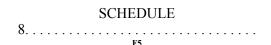
Document Generated: 2024-07-14

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1962. (See end of Document for details)



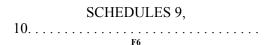
### **Textual Amendments**

F4 Sch. 7 repealed by Hydrocarbon Oil (Customs & Excise) Act 1971 (c. 12), Sch. 7



#### **Textual Amendments**

F5 Sch. 8 repealed by Purchase Tax Act 1963 (c. 9), Sch. 4 Pt. I



# **Textual Amendments**

F6 Schs. 9, 10 repealed by Income and Corporation Taxes Act 1970 (c. 10), s. 539(1), Sch. 16

### **ELEVENTH SCHEDULE**

Section 34.

F7

# REPEALS

# **Textual Amendments**

F7 Sch. 11 Pt. VI repealed by Statute Law (Repeals) Act 1974 (c. 22) Sch. Pt. II

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

C1 The text of Sch. 11 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and (except as specified) does not reflect any amendments or repeals which may have been made prior to 1.2.1991; this provision has been amended by Statute Law (Repeals) Act 1974 (c. 22)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1962. (See end of Document for details)

ELEVENTH SCHEDULE
REFEALS
PART I
Customs, excise and purchase tax (general repeals)

Session and Chapter Short Title Extent of Repeal
4 Edw. 7. The Finance Act, 1904. In section two, subsection (3). Section eleven.
5 & 9 Geo. 5. The Finance Act, 1918. In section two, subsection (3). Section eleven.
6 In section two, subsection (3). Section eleven.
7 In section eleven.
8 Part of the First Schedule to this Act "and the words from "by" where first course, to "charged", where last course.
8 Course Transport of the Schedule of the Act "and the words from "by" where first course.
9 Course Transport of the Schedule of the Act "and the words from "by" where first course.
9 Course Transport of the Schedule of the Act "and the words from "by" where first course.
9 Course Transport of the Schedule of the Act "and the words from "by" where first course.
9 Course Transport of the Schedule of the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the words from "by" where first course are the Act "and the Act "and the words from "by" where first course are the Act "and the

Session and Chapter	Short Title	Extent of Repeal
9 & 10 Geo. 5. c. 32.	The Finance Act, 1919.	Section ten. The Second Schedule, so far as
10 & 11 Geo. 5. c. 18.	The Finance Act, 1920.	unrepealed. The First Schedule.
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	Section two. In section three, subsection (4), except as respects chicory.
18 & 19 Geo. 5. c. 17.	The Finance Act, 1928.	Section four. The Second Schedule.
24 & 25 Geo. 5. c. 32.	The Finance Act, 1934.	The First Schedule, so far as unrepealed.
2 & 3 Geo. 6. c. 109.	The Finance (No. 2) Act, 1939.	In section six, subsection (1) so far as unrepealed. In section twenty-four, sub- section (2).
		The Fifth Schedule, so far as unrepealed.
3 & 4 Geo. 6. c. 48.	The Finance (No. 2) Act, 1940.	Section four, so far as un- repealed. In section forty-two, subsection
10 & 11 Geo. 6.	The Finance Act, 1947.	(2). In section three, subsection (4).
c. 35. 11 & 12 Geo. 6. c. 49.	The Finance Act, 1948.	Section three. In section fourteen, subsections (1) and (3) and in subsection (4) the words "and totalisator". In section eighty-two, paragraph (a) of subsection (2).
12, 13 & 14 Geo. 6, c. 47.	The Finance Act, 1949.	The Third Schedule. Section six. Section twelve.
14 Geo. 6.	The Finance Act, 1950.	The Fourth Schedule. In section one, subsection (1).
c. 15. 15 & 16 Geo. 6. c. 33.	The Finance Act, 1952.	Section one. Section six. The Second Schedule.
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.		

Session and Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2 c. 44.— cons.	The Customs and Excise Act, 1952.—cont.	sections two hundred and ter to two hundred and hitred Sections two hundred and riftenen Sections two hundred and riftenen to two hundred and riftenen to two hundred and reseventeen. In section two hundred and seventeen two hundred and the section (1) in section two hundred and thirty-one, paragraph (6) of subsection (1) in section two hundred and graph (a), subsection (3) fron the first "and "orwards, and subsection (4). In section two hundred and state of the words "or manufacture of glucose." In section two hundred and sixty-three, in subsection (2). In section two hundred and sixty-three, in subsection (2) of glucose or saccharin", where next occur fine.
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In section three, paragraph (b) of subsection (5).
4 & 5 Eliz. 2. c. 48.	The Sugar Act, 1956.	In section seven, in subsection (2) the words from "sugal duty" means "to "and", where next occurring. In section ten, subsection (2), paragraph (c), togethe with the "and" at the end of paragraph (b) type "be to be
4 & 5 Eliz. 2. c. 54.	The Finance Act, 1956.	Section one. The First Schedule.
6 & 7 Eliz. 2. c. 6.	The Import Duties Act, 1958.	In the First Schedule, para graphs 2 and 3.
6 & 7 Eliz. 2. c. 56.	The Finance Act, 1958.	The Third Schedule.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1962. (See end of Document for details)

Session and Chapter	Short Title	Extent of Repeal
7 & 8 Eliz. 2. c. 58.	The Finance Act, 1959.	In section one, in subsection (4), the words "Part I or" and the words "as the case may be". Sections seven and eight. In the First Schedule, the table in Part I.
& 9 Eliz. 2. c. 44.	The Finance Act, 1960.	Section one. Section five. In section nine, subsections (2), (5) and (6). In the Second Schedule, in Part I the final paragraph from " and references " on- wards.
& 9 Eliz. 2. c. 60.	The Betting and Gaming Act, 1960.	In the Fifth Schedule, para graph 13.
& 10 Eliz. 2. c. 36.	The Finance Act, 1961.	In section nine, the proviso to subsection (1). In the Fourth Schedule, sub-paragraph (2) of paragraph 5 and in paragraph 6 the word "subsection (2) of section two hundred of", the word from "repayment" to "oils and", and the words "o that Act".
10 & 11 Eliz. 2. c. 13.	The Vehicles (Excise) Act, 1962.	In the Seventh Schedule, the entry relating to the Customs and Excise Act, 1952.
		1

The above repeals so far as they relate to any drawback or other relief from duty shall not have effect in relation to duty paid or payable before the coming into force of the repeal, except in the case of sections before the coming into force of the repeal, except in the case of sections undered and sixteen and two hundred and seventeen, and paragraphs (e) and (f) of subsection (1) of section two hundred and eighteen,

PART II

Customs and excise (prospective repeals as to sugar, tea, coffee and cocoa)

	соуче ини сос	·
Session and Chapter	Short Title	Extent of Repeal
6 & 7 Geo. 5.	The Finance Act, 1916.	Section twenty-two.
c. 24. 9 & 10 Geo. 5. c. 32.	The Finance Act, 1919.	In section eight, subsection (1). In section thirty-eight, the first paragraph of subsection (1).
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	Section three. In section forty-one, subsection (1).
16 & 17 Geo. 5. c. 22.	The Finance Act, 1926.	Section four.
9 & 10 Geo. 6. c. 64.	The Finance Act, 1946.	In section two, subsection (2).
12, 13 & 14 Geo. 6, c, 47,	The Finance Act, 1949.	Section one.
2 & 3 Eliz. 2. c. 44. 2 & 7 Eliz. 2. c. 6. 7 Eliz. 2.	The Customs and Excise Act, 1952.  The Finance Act, 1954. The Import Duties Act, 1958.	In section eighty-eight, in sub- section (4), the words "sugar, molasses".  Section two hundred and four- Section two hundred and eighteen.  Sections two hundred and eighteen.  Sections two hundred and eighteen.  In section two hundred and firty-nine, subsection (2).  In section two hundred and fifty-nine, subsection (3).  In section two hundred and seventy-one, provisio (ii) of the seventy-one, provisio (ii) of the section (3).  Section three.  In section three, in subsection (2), the words from "any" where first occurring to "that
		is to say", the word "cither" and the words from "or", where last occurring, on In the First Schedule, in sub-paragraph (1) of paragraph 1 the words "subsection (1) the iollowing sub-paragraph and the words "in the said section eight" and sub-paragraph (2) of that paragraph.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1962. (See end of Document for details)

Session and Chapter		Short	Title		Extent of Repeal
10 & 11 Eliz. 2. c. 44.	The	Finance	Act,	1962.	In section three, subsections (1) to (5) and subsection (6) to the words "this Act and". In the Fifth Schedule, Part I. The Sixth Schedule.

The above repeals, so far as they relate to goods within any paragraph of subsection (1) of section three of this Act, shall not have effect until the time when by virtue of that subsection goods within that paragraph cease to be chargeable with duties of customs other than those under the Import Duties Act, 1985, but shall not affect that there were the proper but the property of the property o

PART III

	Income tax repeal.
ssion and	GI Trial

Chapter	Short Title	Extent of Repeal
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In section twenty, the proviso to subsection (1) and subsection (3) from the second "the" to "but", except as respects claims made on the basis that section eighteen of this Act shall not apply.
3 & 4 Eliz. 2. c. 15.	The Finance Act, 1955.	Subsection (2) of section two.
6 & 7 Eliz. 2. c. 56.	The Finance Act, 1958.	Subsection (1) of section four- teen.
7 & 8 Eliz. 2. c. 58.	The Finance Act, 1959.	Subsection (4) of section nine- teen,

tate	dutv	reneals	

c. 30.  (2), the word "personal" is each place where it occur and (from 10th April), subsection (4).  In section (twenty, subsection	Session and Chapter	Short Title	Extent of Repeal
	57 & 58 Vict. c. 30.	The Finance Act, 1894.	In section twenty, subsections (1), (3) and (4) (from 10th

Session and Chapter	Short Title	Extent of Repeal
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act, 1945.	In section fifty-four, subsection (2) (from 10th April).
11 & 12 Geo. 6. c. 49.	The Finance Act, 1948.	Section seventy-seven (as res- pects deaths whenever occur- ring).
12, 13 & 14 Geo. 6, c, 47.	The Finance Act, 1949.	In section twenty-eight, para- graph (c) of subsection (2).
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In section thirty-two, subsection (1) (from 10th April).

The above repeals shall not have effect, unless expressed so to do, as respects deaths occurring before the commencement of this Act or, if expressed to have effect from 10th April, before the tenth day of April, nineteen hundred and sixty-two, and the repeal of paragraph (c) of subsection (2) of section twenty-eight of the Finance Act, 1994, shall have effect subject to the savings contained in the proviso to subsection (1) of section twenty-eight of this Act.

Stamp duty repeals

Session and Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 39.	The Stamp Act, 1891.	Sections one hundred and four to one hundred and six. In the First Schedule, the head- ing "Settlement" and the exemption following it.
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act, 1910.	In section seventy-four, sub- section (4).
9 & 10 Geo. 6. c. 64.	The Finance Act, 1946.	In section fifty-three, subsection (1).

The above repeals shall have effect in relation to instruments made or executed on or after the first day of August, nineteen hundred and sixty-two, including instruments treated under subsection (2) of section fifty-three of the Finance Act, 1946, as bearing date on or after that day (to the extent that they are so treated).

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1962.