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*Status: Point in time view as at 21/07/2008.*  
*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

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<sup>F1F1</sup>SCHEDULE 1.

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**Textual Amendments**

**F1** Sch. 1 repealed by Finance Act 1973 (c. 51), s. 59(7), **Sch. 22 Pt. I**

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**F1**

<sup>F2F2</sup>SCHEDULE 2.

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**Textual Amendments**

**F2** Sch. 2 repealed by Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), **Sch. 4 Pt. I**

.....  
**F2**

<sup>F3F3</sup>SCHEDULE 3.

.....  
**Textual Amendments**

**F3** Sch. 3 repealed by Finance Act 1965 (c. 25), s. 97(5), **Sch. 22 Pt. II**

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**F3**

<sup>F4F4</sup>SCHEDULES 4–10

.....  
**Textual Amendments**

**F4** Schs. 4–10 repealed by Income and Corporation Taxes Act 1970 (c. 10), ss. 538(1), 539(1), **Sch. 16**

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**F4**

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SCHEDULE 11

Sections 55 and 56.

STAMP DUTY TABLES

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

**C1** The text of s. 73(7) and Sch. 11 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**PART I**

. . . F5

**Textual Amendments**

**F5** Sch. 11 Pt. I repealed by Finance Act 1984 (c. 43, SIF 114), s. 128(6), **Sch. 23 Pt. X**

**PART II**

REVISED TABLE OF STAMP DUTIES ON LEASES (PARAGRAPH (3) OF HEADING)

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

**C2** References in new currency substituted by virtue of [Decimal Currency Act 1969 \(c. 19\), s. 10\(1\)](#)

	<b>If the term does not exceed 7 years or is indefinite</b>	<b>If the term exceeds 7 years but does not exceed 35 years</b>	<b>If the term exceeds 35 years but does not exceed 100 years</b>	<b>If the term exceeds 100 years</b>
Not exceeding £5 per annum	Nil	5p	30p	60p
Exceeding £5 and not exceeding £10 . . . . .	Nil	10p	60p	£1.20
Exceeding £10 and not exceeding £15 . . . . .	Nil	15p	90p	£1.80
Exceeding £15 and not exceeding £20 . . . . .	Nil	20p	£1.20	£2.40

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Exceeding £20 and not exceeding £25 .....	Nil	25p	£1.50	£3
Exceeding £25 and not exceeding £50 .....	Nil	50p	£3	£6
Exceeding £50 and not exceeding £75 .....				
Nil	75p	£4.50	£9	
Exceeding £75 and not exceeding £100	Nil	£1	£6	£12
Exceeding £100 for any full sum of £50 and also for any fractional part thereof	25p	50p	£3	£6

<sup>F6</sup>SCHEDULE 12.

**Textual Amendments**

**F6** Sch. 12 repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), **Sch. 1 Pt. III**

<sup>F6</sup>

SCHEDULE 13.

Section 73

REPEALS ARISING FROM CHAPTER II OF PART II OF THIS ACT

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

**C3** The text of Sch. 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**PART I**

INCOME TAX REPEALS

Chapter	Short Title	Extent of Repeal
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*Status: Point in time view as at 21/07/2008.*

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2 & 3 Geo. 6.c. 75	The Compensation (Defence) Act 1939.	In section 2(2), the words from “and in particular” to “from rent”
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10	The Income Tax Act 1952.	<p>In Section 1, the words “Schedule A– Section eighty–two”.</p> <p>In section 6(1), the word “A”.</p> <p>Section 24.</p> <p>In section 25(2), the words “Schedule A”.</p> <p>Section 33.</p> <p>In section 41(1), the words “Schedule A”.</p> <p>Section 51(2).</p> <p>In Section 51(3), the words from “ Subject” to “revaluation”, and in the proviso, the words “Schedule A or”.</p> <p>In Section 52(4), the words “Schedule A or”.</p> <p>Sections 53, 72(2)(a) and 73(2).</p> <p>In Section 73(3), the words from “and if” to the end.</p> <p>Sections 74(7) and 80 to 82.</p> <p>In Section 83, paragraphs 3 to 6 of Schedule B.</p> <p>Sections 84 to 89 and 91 to 114.</p> <p>In Section 115, subsections (2) to (4).</p> <p>Section 116.</p> <p>In Section 122, in paragraph 1(b) of Schedule D, the words “Schedule A”.</p> <p>In Section 123(1), in Case VI, the words “ Schedule A”.</p> <p>In Section 125(1), the words from “who” to “are”.</p> <p>In Section 125(2), the words from “delivered” to “letter”.</p>

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Sections 125(5) and 136.

In Section 137(c) the words “or annual value” and the words “of the annual value or”.

Sections 153(2) and 162(3).

In section 162(4), the words from “ and the asset” to “ Schedule A”.

Sections 162(5),171(2) and 172 to 179.

In Section 180(1), the words from “the property” to “under Schedule A”.

In Section 180(3),in the definition of “rent”, the words from “but does not” to the end.

Sections 182 and 183.

Section 204(2).

In Section 206(3),the words from “proviso (b)” to “ and of”.

In section 222,the words from “the income arising from the ownership” to “Schedule A and;”and the words from “and where” to “those lands, tenements, heraditaments or heritages”.

In section 262(5), the words “maintenance has the same meaning as in the said section one hundred and one, and” and the words from “(including any allowance )” to the end.

In section 262(8), the words “Schedule A or”

Section 270(6)(b).

In section 313, in the proviso, in paragraph (ii) the words from “the annual” to “collection”; paragraph (iii)

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and the word “and” preceding it.

In section 314(1), the words from “(not being” to “this Act).”

Section 314(6).

In section 315, in the definitions of “agricultural income” and “forestry income”, the words from “and income” to the end; the definition of “unit of assessment”.

Section 365(3).

In section 440(1), the word “A”.

Section 445(1)(b).

In section 447(1)(a), the words from “ under Schedule A” to “Act”.

Section 447(2).

In section 448, subsections (1)(a) and (2).

Section 453.

In section 469(6), the proviso.

Sections 474 and 475.

In section 476(2), paragraph (b) and the word “or” preceding it.

Section 477(2)(b).

Section 478.

In section 479(1), the words from “and where” to the end.

Section 509.

Schedules. 3, 5 and 7.

In Schedule 18, in Part III, in paragraph 2(3), the words “under Schedule A in respect of the property therein or” and in the proviso, the words from the beginning of paragraph (a) to

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		“chargeable under Schedule B”; paragraph 2(4).
		In Schedule 23, in Part 1, paragraph 1(b); in Part 11, paragraphs 1 to 3; in paragraph 4(1), the words from “For the purpose” to “A and B”; paragraphs 6 to 11.
15&16 Geo. 6. & I Eliz. 2. c. 33.	The Finance Act 1952	In section 18(6), paragraph (“a”) and the word “or” following it.
		In section 26, the word “untaxed” wherever it occurs; in subsection (1)(b), the words “subject to the foregoing paragraph” and “rent or”; subsections (4) and (5); in subsection (8), paragraph (a) and the word “and” following it.
I & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 18(2).
2 & 3 Eliz. 2. c. 32.	The Atomic Energy Authority Act 1954.	In section 6(2), paragraph (a); in paragraph (c), the words from “under Schedule A” to “1952”; and the words from “Provided that” to “therein”.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	In section 16(5), paragraph (a) and the word “and” following it; in paragraph (b), the words “(or would fall to be made but for that exclusion)”.
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	Sections 18 and 19.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 17.
		In Schedule 6, in paragraph 1, the words from “or ‘one year’” to “Table” and the words “in subsection (2) of section one hundred and seven, and”; in Table 1, in column 1, the words “107(4)”, and column 2; in Table 111, in column 1, the words from “Schedule 5” to “1 and 2”.
7 & 8 Eliz. 2.c. 49.	The Chevening Estate Act 1959.	In section 2, in subsection (1), paragraph (a) the words “Schedule A or”,

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8 & 9 Eliz. 2. e. 44.	The Finance Act 1960.	and in paragraph (“b”), the words from “under Schedule A” to “1952”; subsections (3) and (4).  Section 39(3).  In section 72, in subsection (3), in proviso (a), the words “or maintenance claim”, and proviso (b); subsection (5); in subsection (7), the words “or maintenance”; in subsection (8), the words “or maintenance”, and the words “maintenance claim” where last occurring; and in subsection (11), the definition of “maintenance claim”.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	In section 20(1), the words from “or in which” to “such a person”, and the words from “but–” to the end.

The above repeals shall have effect only as respects tax for the year 1964–65 and subsequent years, except that the repeal of section 136 of the Act of 1952, the repeals in sections 153 and 162 of and Schedule 18 to the Act of 1952, the first repeal of words in section 20(1) of the Finance Act 1961, and the repeal of any enactment in so far as the enactment relates to Schedule B, other than the repeal of paragraph 6 of Schedule B, shall also have effect as respects tax for the year 1963–64.

## PART II

### PROFITS TAX REPEALS

Chapter	Short Title	Extent of Repeal
I Edw. 8 & 1 Geo. 6. c. 54.	The Finance Act 1937.	In Schedule 4, in paragraph 4, the words from “and under which the annual value” to “such annual value”.
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	In Schedule 8, in Part 111, paragraph 3.
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	In Schedule 7, paragraph 2.

The first of the above repeals shall have effect in relation to chargeable accounting periods ending after the end of the year 1962–63, the second shall have effect as respects expenditure incurred after the 5th April 1963, and the third shall have effect in relation to chargeable accounting periods ending after the end of the year 1963–64.

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### PART III

#### ESTATE DUTY REPEALS

<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
57 & 58 Vict. c. 30.	The Finance Act 1894.	In section 7(5), the proviso so far as unrepealed.
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act 1910	Sections 60(1) and 61(1).
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	In Schedule 7, in paragraph 1(7), the words from “and that value” to the end.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 28(4)(c).

The above repeals shall have effect in relation to deaths occurring after the 5th April 1963.

### PART IV

#### OTHER REPEALS

<b>Act</b>	<b>Extent of Repeal</b>	<b>Operation</b>
The Lands Valuation (Scotland) Act 1854 (c. 91).	Section 2.	From the passing of this Act.
The Salmon and Freshwater Fisheries Act 1923 (c. 16).	In Schedule 1, in Part II, in paragraph (4), the words, “income tax or”.	From the passing of this Act.
The Landlord and Tenant Act 1927 (c. 36).	In section 16, the words “taxes (otherwise than by deduction from rent) or”, and in paragraph (a) the words “taxes or”	From the passing of this Act, except as respects taxes charged for periods ending on or before the 5th April 1964.
The Local Government Act 1929 (c. 17).	In section 79, in subsection (1), the words from “or,if” to the end, and subsection (2); section 81; in section 134, the definitions of “Gross annual value for income tax purposes” and “Net annual value for income tax purposes”.	From the passing of this Act.
The Land Drainage Act 1930 (c. 44).	In section 29(4), the words “from time to time” and “ for the time being”	As respects drainage rates for periods beginning after the 31st March 1964.
The Local Government Act 1933 (c. 51).	Section 297; in section 305, in the definition of “ Net annual value”, the words	From the passing of this Act.

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	from “either” to “ the said Schedule A”.	
The Tithe Act 1936 (c. 43).	Section 14; Schedule 4.	As respects instalments of annuities payable after the 1st October 1963.
The Agriculture Act 1947 (c. 48).	In section 78(1)(a) the words from “and the assessment” to the end.	From the passing of this Act.
The Local Government Act 1948 (c. 26)	Section 59(1).	From the passing of this Act.
The Representation of the People Act 1949 (c. 68).	Section 5(3)(b).	From the passing of this Act.
The Tithe Act 1951 (c. 62).	In section 3(1), the words from “ and to” to “thereof”;section 9.	As respects instalments of annuities payable after the 1st October 1963.
The Drainage Rates Act 1958 (c. 37).	In section 1, in subsection (2) (a) and in subsection (5), the words from “or under” to “that Act”.	As respects drainage rates for periods beginning after the 31st March 1964.
The Finance Act 1958 (c. 56).	Section 38(2)(b).	As respects instalments of annuities payable after the 1st October 1963.
The Land Drainage Act 1961 (c. 48).	In section 1, the words “for the time being”; in section 14(4), paragraph (b), the word “and” preceding it, and the words “or cancellation”; in section 23(4)(b),the words “last” and “before the said date”.	As respects drainage rates or charges for periods beginning after the 31st March, 1964.
The Drainage Rates Act 1963 (c. 10).	In section 1, in subsection (3), paragraph (b) and the word “and” preceding it, and subsection (4).	As respects drainage rates for periods beginning after the 31st March 1964.

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## SCHEDULE 14

Section 73.

## GENERAL REPEALS

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

- C4** The text of Sch. 14 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.

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## PART I

F7

### Textual Amendments

F7 Sch. 14 Pt. I repealed by Statute Law (Repeals) Act 1989 (c.43), s. 1(1), Sch. 1 Pt. II

## PART II

### INCOME TAX REPEALS

Chapter	Short Title	Extent of Repeal
3 & 4 Eliz. 2. c. 15.	The Finance Act 1955.	Section 2(3).
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	In section 40(1), in the proviso, the word “or”.
5 & 6 Eliz. 2 c. 49.	The Finance Act 1957.	Section 12(4). In section 23(1), the proviso.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 14(2).
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 27.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	Section 16. In section 23, subsections (2) to (6). In section 26, subsections (2) and (3).

The above repeals shall have effect as respects tax for the year 1963–64 and subsequent years of assessment.

## PART III

### REPEAL RELATING TO ESTATE DUTY

Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 27(1).

The above repeal shall have effect as respects deaths occurring on or after the 4th April 1963.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

## PART IV

### STAMP DUTY REPEALS

<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
23 & 24 Vict. c. 5.	The Indian Securities Act 1860.	Section 2.
33 & 34 Vict. c. 71.	The National Debt Act 1870.	Section 71.
40 & 41 Vict. c. 59.	The Colonial Stock Act 1877.	Section 8.
54 & 55 Vict. c. 39.	The Stamp Act 1891.	Section 76. In section 77, subsections (3) and (4). Section 78. Section 84. Section 107. Section 108. In section 109, subsection 92). In Schedule 1, the heading “Conveyance of Transfer whether on sale or otherwise” and in the heading “Conveyance or Transfer by way of security” the words “(except such stocj as aforesaid)”, in the heading “Lease or Tack” paragraph (1), in the heading “Marketable Security” paragraph (1)(a) and (c) and paragraphs (3) and (4), and the heading “Share Warrant and Stock Certificate to Bearer”.
58 & 59 Vict. c. 16.	The Finance Act 1895.	Section 14.
62 & 63 Vict. c. 9.	The Finance Act 1899.	Section 4. In section 5, subsection (1) and in subsection (2) the words down to “that section ; and” and the words “under this section”. Section 6.
10 Edw. 7 & 1 Geo. 5. c. 8.	The Finance (1909–10) Act 1910.	Section 75.

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		Section 76.
1 & 2 Geo. 5. c. 48.	The Finance Act 1911.	Section 13.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 38.
26 Geo. 5 & 1 Edw. 8. c. 34.	The Finance Act 1936.	Section 28.
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	In section 37, subsection (5) and in subsection (6) the definition of “stock” and “guaranteed stock”.
7 & 8 Geo. 6. c. 23.	The Finance Act 1944.	Section 44.
9 & 10 Geo. 6. c. 23.	The Finance Act 1946.	Section 55. In section 57, in the definition of “certificate to bearer” the words from “or the delivery of which” to the end.
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	In section 52, subsections (1) and (2) except so far as they relate to the duty chargeable under sections 77 and 79 of the Finance (1909–10) Act 1910. Section 53 except subsection (4). Section 54(1) and (2). Section 55.
14 Geo. 6. c. 15.	The Finance Act 1950.	Section 37. Section 38.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 31(2).
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Section 34 except subsections (4) and (8).
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 31.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	Section 34(2).

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The above repeals shall come into force on 1st August 1963.

## PART V

### LAND TAX REDEMPTION REPEALS

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Chapter	Short Title	Extent of Repeal
42 Geo. 3. c. 116.	The Land Tax Redemption Act 1802.	From the beginning of the Act to section 77.

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		Section 78 from the beginning of the section to the words “forthwith extinguished”.
		Section 79 from the beginning of the section to the words “forthwith extinguished”.
		Sections 80 and 81.
		Section 82 from the beginning of the section to the words “borne in future”.
		Sections 83 and 84.
		In section 114 the proviso.
		Sections 131 to 139.
		Sections 143 to 149.
		In section 155 the words from the beginning of the section to “purchased as aforesaid” and the words from “and the rest of such manors” to the end of the section.
		Section 164 onwards to the end of the Act.
45 Geo. 3. c. 77.	The Land Tax Redemption Act 1805.	The whole Act.
50 Geo. 3. c. 58.	The Land Tax Redemption Act 1810.	Section 2 from the beginning of the section to the words “forthwith extinguished”.
53 Geo. 3. c. 123.	The Land Tax Redemption Act 1813.	Sections 1 to 12.
		Section 13 except as respects money arising from compulsory redemption under section 39 of the Finance Act 1949.
		Sections 14 to 22.
		Section 26 from the beginning of the section to the words “with any other living” in the second place where they occur.
		Section 27.

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		Section 28 from the beginning of the section to the words “forthwith extinguished”.
		Section 29 onwards to the end of the Act.
54 Geo. 3. c. 173.	The Land Tax Redemption Act 1814.	The whole Act.
57 Geo. 3. c. 100.	The Land Tax Redemption Act 1817.	The whole Act except sections 20 and 21.
5 Geo. 4. c. 78.	The Duchy of Cornwall Act 1824.	The whole Act.
1 & 2 Vict. c. 58.	The Land Tax Redemption Act 1838.	The whole Act.
8 & 9 Vict. c. 118.	The Inclosure Act 1845.	In section 138 the words “the land tax or of”.
16 & 17 Vict. c. 90.	The Land Tax Redemption (Investment) Act 1853.	The whole Act except as respects money arising from compulsory redemption under section 39 of the Finance Act 1949.
16 & 17 Vict. c. 117.	The Land Tax Redemption (No. 2) Act 1853.	The whole Act.
59 & 60 Vict. c. 28.	The Finance Act 1896.	Part VI except sections 33 and 36. Section 33 except paragraph (a). In section 36, paragraph (1). In section 39 the words from “Part six” to the end of the section.
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	Section 41.

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The above repeals shall come into force on the passing of this Act.

## PART VI

### OTHER LAND TAX REPEALS

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
38 Geo. 3. c. 5.	The Land Tax Act 1797.	The whole Act except sections 30 and 31.

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38 Geo. 3. c. 48.	The Land Tax Commissioners Act 1798.	The whole Act.
7 & 8 Geo. 4. c. 17.	The Distress (Costs) Act 1827.	The words “land tax”.
7 & 8 Geo. 4. c. 75.	The Land Tax Commissioners Act 1827.	The whole Act.
9 Geo. 4. c. 38.	The Land Tax Commissioners Act 1828.	The whole Act.
3 & 4 Will. 4. c. 13.	The Public Revenue (Scotland) Act 1833.	In section 1 the words “land tax or”. Section 4. In section 8 the words “and land tax”.
8 & 9 Vict. c. 18.	The Lnad Clauses Consolidation Act 1845.	In section 69 the words “the purchase or redemption of the land tax or”.
8 & 9 Vict. c. 19.	The Land Cluases Consolidation (Scotland) Act 1845.	In section 67 the words “the purchase or redemption of the land tax or”.
20 & 21 Vict. c. 58.	The Lands Valuation (Scotland) Act 1857.	In section 3 the words “or the land tax”.
23 & 24 Vict. c. 112.	The Defence Act 1860.	In section 33 the words “land tax”.
43 & 44 Vict. c. 19.	The Taxes Management Act 1880.	The whole Act.
46 & 47 Vict. c. 62.	The Revenue Act 1883.	Sections 12 and 13.
47 & 48 Vict. c. 62.	The Revenue Act 1884.	Section 7.
51 & 52 Vict. c. 20.	The Glebe Lands Act 1888.	In section 4(2)(b) the words “land tax”.
52 & 53 Vict. c. 42.	The Revenue Act 1889.	Section 14.
52 & 53 Vict. c. 50.	The Local Government (Scotland) Act 1889.	Section 102.
55 & 56 Vict. c. 25.	The Taxes (Regulation of Remuneration) Amendment Act 1892.	The whole Act.
61 & 62 Vict. c. 10.	The Finance Act 1898.	Part IV.
6 Edw. 7. c. 52.	The Land Tax Commissioners Act 1906.	The whole Act.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 63.
11 & 12 Geo. 5. c. 32.	The Finance Act 1921.	Section 64.

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15 & 16 Geo. 5. c. 18.	The Settled Land Act 1925.	In section 73(1)(ii) the words “land–tax”.
15 & 16 Geo. 5. c. 20.	The Law of Property Act 1925.	In section 1(2)(d) the words “Land tax”.
15 & 16 Geo. 5. c. 21.	The Land Registration Act 1925.	In section 70(1)(e) the words “Land tax”.
15 & 16 Geo. 5. c. 24.	The Universities and College Estates Act 1925.	In section 26(1)(ii) the words “land–tax”.
15 & 16 Geo. 5. c. 87.	The Tithe Act 1925.	Section 8(2).  In section 10(4) the words “land tax or other”.
17 & 18 Geo. 5. c. 10.	The Finance Act 1927.	Section 54.
18 & 19 Geo. 5. c. 17.	The Finance Act 1928.	Section 33.
21 & 22 Geo. 5. c. 28.	The Finance Act 1931.	Section 37.
23 & 24 Geo. 5. c. 41.	The Administration of Justice (Scotland) Act 1933.	In section 7 the words “the Taxes Management Act 1880”.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938.	Section 52.
2 & 3 Geo. 6. c. 75.	The Compensation (Defence) Act 1939.	In section 2(2) the words “and the enactments relating to land tax”.
5 & 6 Geo. 6. c. 21.	The Finance Act 1942.	Section 42.  Schedule 10 Part II.
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act 1945.	Section 60(1).  Schedule 9.
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	Sections 37 and 38.  Section 42(1), (2), (3), (5).  Section 43 but not so as to affect regulations made under that section before the passing of this Act.  Section 44(2)(a) including the word “and”.  Section 45(3).
14 & 15 Geo. 6. c. 39.	The Common Informers Act 1951.	In the Schedule the entry relating to the Land Tax Commissioners Act 1798.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	In section 461, in subsection (1) and in

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*Status: Point in time view as at 21/07/2008.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

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		subsection (2), the words “and land tax”.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 27(2).

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The above repeals shall come into force on 1st October 1963, and shall not affect the operation of any enactment in relation to land tax chargeable for the year from 25th March 1962 to 24th March '963 or for any earlier period, or in relation to the collection or recovery of any such tax.

## PART VII

### IRISH LAND PURCHASE REPEALS

Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 48.	The Purchase of Lnad (Ireland) Act 1891.	Sections 1, 2 and 4.
55 & 56 Vict. c. 48.	The Bank Act 1892.	In section 4(6), the words “and Guaranteed Land stock”, the word “two”, the words “in the case of the Local Lands stock” and the words from “and in the case” to the end of the section.
10 & 11 Geo. 5. c. 67.	The Government of Ireland Act 1920.	In section 26(5), in the definition of “purchase annuities” the words from “in addition” to “1891” where it first occurs.
25 & 26 Geo. 5. c. 21.	The Northern Ireland Land Purchase (Winding-up) Act 1935.	In Schedule 2, paragraph (a), the words “the Land Purchase Account”.
1 & 2 Geo. 6. c. 25.	The Eire (Confirmation of Agreements) Act 1938.	In Schedule 2, paragraph 1.
5 & 6 Geo. 6. c. 21.	The Finance Act 1942.	In Schedule 11, Part I, the words “Guaranteed Land Stock”.
7 & 8 Eliz. 2. c. 6.	The National Debt Act 1958.	In section 15(1), the words “Guaranteed Land Stock”.

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The above repeals shall come into force one month after the date fixed by the Treasury under this Act for the redemption of Guaranteed Land Stock.

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*Status: Point in time view as at 21/07/2008.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963. (See end of Document for details)*

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## PART VIII

F8  
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### Textual Amendments

**F8** Sch. 14 Pt. VIII repealed by Statute Law (Repeals) Act 1986 (c.12), s. 1(1), **Sch. 1 Pt. III**

**Status:**

Point in time view as at 21/07/2008.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1963.