



Finance Act 1963

1963 CHAPTER 25

PART V

MISCELLANEOUS

68 Abolition of land tax.

- (1) All properties which remained chargeable to land tax until the end of the land tax year 1962 - 63 shall be exonerated from land after the end of that year.
- (2) As respects land tax for the land tax year 1962 - 63 and for earlier years, and all other matters—
 - (a) the functions of the Land Tax Commissioners shall be transferred to the Commissioners for the general purposes of the income tax for the respective divisions in which the properties are situated,
 - (b) the functions of the collectors of land tax shall be transferred to the collectors of taxes ;

and the offices of the Land Tax Commissioner, clerk to Land Tax Commissioners and collector of land tax shall be abolished.

This subsection shall come into force on the 1st October 1963.

- (3) This section shall not affect any compulsory redemption of land tax under section 39 of the Finance Act 1949 where the date on which the property became liable to redemption was a date falling on or before the 24th March 1963.
- (4) In section “land tax year” means a period of twelve months ending with the 24th March.

Modifications etc. (not altering text)

- C1** The text of ss. 56(4), 59(5), 68, 73(9) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1963, Section 68.