



# Finance Act 1964

## 1964 CHAPTER 49

### PART III

#### MISCELLANEOUS

#### **22 Amendments of Sugar Act 1956**

- (1) An order under section 15 of the Sugar Act 1956 (distribution repayments) may apply to some classes of goods which are exported, or shipped as stores, or warehoused, without applying to others, and an order under that section may in particular—
  - (a) apply to sugar without applying to goods containing sugar,
  - (b) apply to some classes of sugar or goods containing sugar without applying to others, and
  - (c) apply to all or some classes of sugar or goods containing sugar which are exported without applying to corresponding classes of sugar or goods containing sugar which are shipped as stores.
- (2) The Minister may by order direct that, where an order is made under section 14 of the Sugar Act 1956 (which authorises the making of distribution payments in respect of sugar, whether home-produced or imported, and in respect of sugar used in the manufacture of imported composite sugar products), subsection (3) of the said section 14 shall (while applying to all home-produced sugar) apply to some classes of imported sugar and imported composite sugar products without applying to others, and an order under this subsection may in particular—
  - (a) direct that the said section 14(3) shall apply to all or any classes of imported sugar without applying to imported composite sugar products,
  - (b) define a class of imported sugar or imported composite sugar products by reference to the countries or territories in which the sugar or other products were manufactured or produced as well as, or instead of, by reference to the nature of the goods.
- (3) In this section " sugar " includes invert sugar; and this section shall be construed as one with the Sugar Act 1956 and orders under subsection (2) of this section shall be included among the orders to which section 33(2) of that Act (which makes certain

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*Status: This is the original version (as it was originally enacted).*

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orders subject to annulment in pursuance of a resolution of either House of Parliament) applies.

### **23 Exemption of service contracts from stamp duty**

- (1) No stamp duty shall be chargeable on, or on any memorandum of, a contract of service in any office or employment or a contract varying or terminating such a contract.
- (2) This section shall have effect as from 6th July 1964, and if before the passing of this Act any duty has been paid which by virtue of this section is not chargeable, the Commissioners shall, on application made to them within two years after the date of the payment, cancel the relevant stamps and repay the duty.
- (3) This section shall be construed as one with the Stamp Act 1891.

### **24 Transfer etc. of Government stock entered in Dublin register**

Nothing contained in any of the following enactments, namely—

- (a) section 47 of the Finance Act 1942 (power to make regulations as to transfer and registration of Government stock);
- (b) section 5 of the Miscellaneous Financial Provisions Act 1955 (provisions as to unclaimed stock, dividends and redemption moneys); and
- (c) the Stock Transfer Act 1963 ;

shall prevent any provision of the enactment from applying as from the passing of this Act to securities of the United Kingdom Government entered in the register of the Bank of Ireland in Dublin, and those enactments and the related enactments mentioned in Schedule 8 to this Act shall therefore be amended as provided in that Schedule.

### **25 Exchequer payments to trustee savings banks for managing Government stock**

The Treasury shall from time to time pay out of the Consolidated Fund to trustee savings banks, as consideration for the performance by them of the functions conferred on them under the National Debt Act 1958, such amounts as may be determined by the Treasury after consultation with the Trustee Savings Banks Association.

### **26 Short title, construction, extent and repeal**

- (1) This Act may be cited as the Finance Act 1964.
- (2) In Part I of this Act—
  - (a) " the Act of 1952 " means the Customs and Excise Act 1952, and
  - (b) subsections (2) to (9) of section 2 of the Import Duties Act 1958 (which define the goods qualifying for Commonwealth preference under that Act) shall apply for the purposes of provisions referring to goods qualifying for Commonwealth preference as they apply for the purposes of that section.
- (3) Part I of this Act shall be construed as one with the Customs and Excise Act 1952 and Part II, so far as it relates to income tax, shall be construed as one with the Income Tax Acts and, so far as it relates to the profits tax, shall be construed as one with the enactments relating to the profits tax.

- (4) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended or applied by or under any other enactment, including this Act.
- (5) Such of the provisions of this Act as relate to matters in respect of which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.
- (6) This Act, so far as it amends the Sugar Act 1956, shall extend to the Isle of Man.
- (7) The enactments mentioned in Schedule 9 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule, but subject to any provision in relation thereto made at the end of that Schedule.