

## SCHEDULES

## SCHEDULE 1

Section 1.

## SPIRITS (RATES OF CUSTOMS AND EXCISE DUTIES)

Table 1: Spirits other than imported perfumed spirits

Description of spirits	Excise duty			<i>Customs duties</i>								
	£	s.	d.	Full rate			Commonwealth rate			Convention rate		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1. British spirits (per proof gallon)	12	17	6	—			—			—		
2. Imported spirits other than per-fumed spirits												
(a) not-comprised below in this paragraph (per proof gallon)				13	0	0	12	17	6	12	17	6
(b) liqueurs, cordials, mixtures and other preparations in bottle, entered in				17	11	0	17	7	6	17	7	6

*Status: This is the original version (as it was originally enacted).*

Description of spirits	Excise duty	Customs duties								
		Full rate			Commonwealth rate			Convention rate		
such man - ner as to indicate that the strength is not to be tested (per gallon).										
<p>each of the above rates of duty being, in the case of spirits not warehoused or warehoused for less than 3 years, increased by 1s. 6d. per proof gallon or, for spirits within paragraph 2(b) of this table, by 2s. 0d. per gallon.</p>										

Table 2: Imported perfumed spirits

Description of spirits	Rates of customs duties (per gallon)					
	In cask			In bottle		
	£	s.	d.	£	s.	d.
Perfumed spirits—						
warehoused for 3 years or more		12	0	9	13	0
warehoused for 2 years or more, but less than 3 years		13	7	9	14	7
not warehoused for 2 years	9	14	5	9	15	5

*Status: This is the original version (as it was originally enacted).*

Description of spirits  or more	Rates of customs duties (per gallon)					
	In cask			In bottle		

SCHEDULE 2

Section 2.

BEER (RATES OF CUSTOMS AND EXCISE DUTIES AND DRAWBACKS)

	Excise rates (per 36 gallons)			Customs rates (per 36 gallons)								
	Full			Commonwealth			Convention					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1. Duty	7	7	0	8	7	2	7	7	2	7	7	2
2. Drawback	7	7	2	8	7	2	7	7	2	7	7	2

each of the above rates of duty and drawback being, in the case of beer of an original gravity exceeding 1030 degrees, increased by 7s. 3 ½ d. for each additional degree.

*Supplementary Provisions as to Drawbacks*  
 As respects beer the worts whereof before fermentation were of a specific gravity of less than 1030 degrees the amount of drawback shall be limited as follows—

- the amount of excise drawback allowable shall not exceed by more than twopence for every 36 gallons the amount of duty which is shown to the satisfaction of the Commissioners to have been paid;
- the amount of customs drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid.

SCHEDULE 3

Section 3.

WINE (RATES OF CUSTOMS DUTIES)

Description of wine	Rates of duty (per gallon)					
	Full			Commonwealth		
	£	s.	d.	£	s.	d.
Light wine: —						
Still—  not in bottle						

For the purposes of this Schedule, "light wine" means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference, 27 degrees of proof spirit.

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

Description of wine	Rates of duty (per gallon)					
	Full			Commonwealth		
in bottle		18	0		15	0
Sparkling	1	8	0	1	6	0
Other wine: —						
Still—						
not in bottle	1	10	6	1	0	6
in bottle	1	13	0	1	2	0
Sparkling	2	3	0	1	13	0
together, in the case of wine exceeding 42 degrees proof spirit, with an addition for each additional degree or fraction of a degree of		2	6		1	8

For the purposes of this Schedule, "light wine" means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference, 27 degrees of proof spirit.

SCHEDULE 4

Section 3.

BRITISH WINE (RATES OF EXCISE DUTY)

Description of British wine	Rates of duty (per gallon)	
	s.	d.
Still	13	0
Sparkling	19	0

## SCHEDULE 5

Section 4.

## TOBACCO (RATES OF CUSTOMS AND EXCISE DUTIES AND DRAWBACKS)

TABLE 1

## CUSTOMS

## Rates of duty per pound

	Full			Commonwealth			Convention		
	£	s.	d.	£	s.	d.	£	s.	d.
TOBACCO									
1. Unmanufactured:									
Containing 10 per cent. or more by weight of moisture		17	4 ½	3	15	10	3	17	4 ½
Other	3	18	4 ½	3	16	8	3	18	4 ½
2. Manufactured, viz.:									
Cigars	4	6	3	4	3	3 ½	4	3	3 ½
Cigarettes	4	2	10 ½	4	0	6	3	18	6
Cavendish or negrohead:									
Manufactured in bond		19	10 ½	3	17	11	3	19	10 ½
Other		1	10 ½	3	19	7 ½	3	19	7 ½
Other	4	0	1 ½	3	18	2	3	17	4 ½
3. Snuff and snuff work (including tobacco dust or powder and ground tobacco)									
	4	0	7 ½	3	18	7	3	18	4 ½

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TABLE 2

Excise	Rates of duty per pound		
	£	s.	d.
TOBACCO			
1. Unmanufactured:			
Containing 10 per cent. or more by weight of moisture	3	15	8
Other	3	16	6
2. Manufactured:			
Cavendish or negrohead manufactured in bond	3	17	11

TABLE 3

Description of Tobacco	Rates of drawback (per pound)					
	In respect of tobacco on which customs duty at the full or Convention rate has been paid			In respect of tobacco on which customs duty at the Commonwealth rate or excise duty has been paid		
	£	s.	d.	£	s.	d.
Cigars	4	1	8 ½	4	0	2
Cigarettes	3	18	4 ½	3	16	10
Cut, roll, cake or other manufactured tobacco	3	18	1 ½	3	16	7
Snuff (not being offal snuff)	3	18	7 ½	3	17	1
Stalks and tobacco refuse	3	17	7 ½	3	16	1

## SCHEDULE 6

Section 6.

### HYDROCARBON OILS

#### PART I

##### PURPOSES FOR WHICH REGULATIONS MAY BE MADE UNDER SECTION 6(5) OF THIS ACT

###### *As to grant of relief under section 6(1), (2) or (4)*

- 1 Regulating the approval of persons for purposes of section 6(1), (2) or (4) of this Act, whether individually or by reference to a class, and whether in relation to particular descriptions of oils or generally; enabling approval to be granted subject to conditions and providing for the conditions to be varied, or the approval revoked, for reasonable cause.
- 2 Enabling permission under section 6(1) of this Act to be granted subject to conditions as to the giving of security and otherwise, and providing that where permission is given thereunder in the case of any oils no allowance thereon shall be paid under section 206 of the Customs and Excise Act 1952.
- 3 Requiring claims for repayment under section 6(2) of this Act to be made at such times and in respect of such periods as are prescribed ; providing that no such claim shall lie where the amount to be paid is less than the prescribed minimum ; and preventing, where such a claim lies, the payment of drawback or of an allowance under the said section 206.

###### *As to mixing of oils*

- 4 Imposing restrictions, in lieu of those contained in section 208(1) of the Customs and Excise Act 1952, on the mixing with other oils of any rebated oils or oils delivered without payment of duty.

###### *As to marking of oils*

- 5 Prescribing the substances which are to be used as markers.
- 6 Providing that the presence of a marker shall be disregarded if the proportion in which it is present is less than that prescribed for the purposes of this paragraph.
- 7 Requiring as a condition of allowing rebate on, or delivery without payment of duty of, any oils (subject to any exceptions provided by or under the regulations) that there shall have been added to those oils, at such time, in such manner and in such proportions as may be prescribed, one or more prescribed markers, with or without a prescribed colouring substance (not being a prescribed marker), and that a declaration to that effect is furnished.
- 8 Prohibiting the addition to any oils of any prescribed marker or prescribed colouring substance except in such circumstances as may be prescribed.
- 9 Prohibiting the removal from any oils of any prescribed marker or prescribed colouring substance.
- 10 Prohibiting the addition to oils of any substance, not being a prescribed marker, which is calculated to impede the identification of a prescribed marker.

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- 11 Regulating the storage or movement of prescribed markers.
- 12 Requiring any person who adds a prescribed marker to any oils to keep in such manner and to preserve for such period as may be prescribed such accounts and records in connection with his use of that marker as may be prescribed, and requiring the production of the accounts and records.
- 13 Requiring, in such circumstances or subject to such exceptions as may be prescribed, that any drum, storage tank, delivery pump or other container or outlet which contains any oils in which a prescribed marker is present shall be marked in the prescribed manner to indicate that the oils are not to be used as road fuel or for any other prohibited purpose.
- 14 Requiring any person who supplies any oils in which a prescribed marker is present to deliver to the recipient a document containing a statement in the prescribed form to the effect that the oils are not to be used as road fuel or for any other prohibited purpose.
- 15 Prohibiting the sale of any oils the colour of which would prevent any prescribed colouring substance from being readily visible if present therein.
- 16 Prohibiting the importation of oils in which any prescribed marker, or any other substance which is calculated to impede the identification of a prescribed marker, is present.

*As to control of storage, supply etc. of oils, entry of premises, etc.*

- 17 Regulating the storage or movement of oils.
- 18 Restricting the supplying of oils in respect of which rebate has been allowed and not repaid or on which duty has not been paid.
- 19 Requiring a person owning or possessing a vehicle to which section 200 of the Customs and Excise Act 1952 applies which is constructed or adapted to use heavy oils as fuel to keep such accounts and records in such manner as may be prescribed, and to preserve such books and documents relating to the supply of heavy oils to or by him, or the use of heavy oils by him, for such period as may be prescribed.
- 20 Requiring the production of books or documents relating to the supply or use of oils or the use of any vehicle.
- 21 Authorising the entry and inspection of premises, other than private dwelling houses, and the examination of vehicles, and authorising, or requiring the giving of facilities for, the inspection of oils found on any premises entered or on or in any vehicle and the taking of samples of any oils inspected.

*Interpretation*

- 22 In this Part of this Schedule—  
     " oils " means hydrocarbon oils ;  
     " prescribed " means prescribed by regulations made under section 6(5) of this Act;  
 and subsection (8)(a) of section 200 of the Customs and Excise Act 1952 shall apply for the purposes of paragraph 19 above as it applies for the purposes of that section.



## PART II

### AMENDMENT OF SECTION 200(3) AND (4) OF CUSTOMS AND EXCISE ACT 1952

- 23 In subsection (3) of the said section 200, for the words from " and if any heavy oils are sold" to the end of the subsection there shall be substituted the words " and any person who supplies heavy oils having reason to believe that they will be put to a particular use shall be liable to a penalty as aforesaid where that use would, if a payment under the last foregoing subsection were not made in respect of the oils, contravene that subsection:

Provided that where the act in respect of which a person is liable to a penalty under this subsection was done (whether by him or another person) with the intent by him that the restrictions imposed by the last foregoing subsection should be contravened, he shall be liable to the said penalty, or to imprisonment for a term not exceeding two years, or to both " .

- 24 In subsection (4) of that section—
- (a) for the word " sold" there shall be substituted the word " supplied "; and
  - (b) after the word " subsection" there shall be inserted the words " or taken as fuel into a vehicle to which this section does not apply and remaining therein as part of the fuel supply of the vehicle when it becomes one to which this section applies " .

## PART III

### RESTRICTIONS ON USE OF OILS TO WHICH SECTION 6(1) OR (4) OF THIS ACT APPLIES

- 25 Except with the consent of the Commissioners, no oil in the case of which delivery without payment of duty has been permitted under section 6(1) of this Act shall be used otherwise than as mentioned in paragraph (a) thereof or be acquired or taken into any vehicle, appliance or storage tank for use otherwise than as so mentioned, and in giving their consent the Commissioners may impose such conditions as they think fit.

- 26 (1) Any person who uses or acquires oil in contravention of paragraph 25 above, or is liable for oil being taken into a vehicle, appliance or storage tank in contravention of that paragraph, shall be liable to a penalty of three times the value of the oil or one hundred pounds whichever is the greater, and the Commissioners may recover from him an amount equal to the customs duty on like oils at the rate in force at the time of the contravention ; and any person who supplies oil having reason to believe that it will be used otherwise than as mentioned in section 6(1)(a) of this Act shall if that use without consent of the Commissioners would contravene paragraph 25 above, be liable to a penalty as aforesaid:

Provided that where the act in respect of which a person is liable to a penalty under this sub-paragraph was done (whether by him or any other person) with the intent by him that the restrictions imposed by paragraph 25 above should be contravened, he shall be liable to the said penalty, or to imprisonment for a term not exceeding two years, or to both.

- (2) A person shall be liable for oil being taken into a vehicle, appliance or storage tank in contravention of paragraph 25 above if he is at the time the person having the charge of the vehicle, appliance or storage tank or the owner thereof, except that if

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a person other than the owner is, or is for the time being, entitled to possession of it, that person and not the owner shall be liable.

27 Any oil acquired, taken into a vehicle, appliance or storage tank, or supplied as mentioned in paragraph 26(1) above shall be liable to forfeiture.

28 Paragraphs 25 to 27 above shall apply in relation to oil in the case of which rebate under section 6(4) of this Act has been allowed as if—

- (a) references to delivery permitted under section 6(1) of this Act referred to rebate allowed under the said section 6(4), and references to paragraph (a) of section 6(1) referred to section 6(4); and
- (b) the amount recoverable by the Commissioners under paragraph 26(1) were the amount of the rebate allowed.

#### PART IV

##### SAMPLING

29 (1) Part II of Schedule 2 to the Finance Act 1960 shall be amended as follows.

(2) For sub-paragraphs (a) and (b) of paragraph 1 there shall be substituted the following:

—

- “(a) if he takes it from a motor vehicle, shall if practicable do so in the presence of a person appearing to him to be the owner or person for the time being in charge of the vehicle;
- (b) if he takes the sample on any premises but not from a motor vehicle, shall if practicable take it in the presence of a person appearing to him to be the occupier of the premises or for the time being in charge of the part of the premises from which it is taken”.

(3) For paragraph 2(2)(a) there shall be substituted the following:—

- “(a) delivered one part to the person in whose presence the sample was taken in accordance with the foregoing paragraph, if he requires it;”.

(4) After paragraph 6 there shall be inserted the following paragraph (which reproduces the effect of section 9(7) of the Finance Act 1960):—

- “7 This Part of this Schedule shall have effect, in its application to a vehicle of which a person other than the owner is, or is for the time being, entitled to possession, as if for references to the owner there were substituted references to the person entitled to possession.”.

30 The said Part II, as so amended, shall have effect with respect to any sample of hydrocarbon oils taken in pursuance of regulations made under section 6(5) of this Act.

## SCHEDULE 7

Sections 17 and 19.

### LEASES TO TRADERS AND OTHERS

#### PART I

##### *Meaning of " capital sum "*

- 1 In section 17 of this Act (in this Schedule referred to as " the principal section ") " capital sum " means any sum of money, or any money's worth, except so far as it or any part of it is to be treated for the purposes of income tax as a receipt to be taken into account in computing the profits or gains or losses of a trade, profession or vocation, or profits or gains or losses arising from woodlands, or is, apart from the principal section, chargeable under Case VI of Schedule D.

##### *Transactions amounting to the obtaining of a capital sum*

- 2 (1) References in the principal section to a sum obtained in respect of the lessee's interest in a lease of an asset, or in respect of any other interest in an asset include—
- (a) in the case of a lessee's interest, references to sums representing the consideration in money or money's worth obtained on a surrender of the rights to the lessor, or on an assignment of the lease, or on creating a sublease or any other interest out of the lease, and
  - (b) references to any insurance moneys payable in respect of the asset, so far as payable to the owner of the interest in the asset.
- (2) Such references also include references to sums representing money or money's worth obtained by the person entitled to the interest by a transaction or series of transactions disposing of the asset, or of an interest in the asset, and in particular transactions which comprise arrangements under which the rights of the lessee under a lease of the asset are merged in any way with the rights of the lessor, or with any other rights as respects the asset, so far as the money or money's worth so obtained is attributable to the rights of the lessee under the lease.

##### *Transactions not at arm's length*

- 3 (1) References in the principal section to sums obtained in respect of any interest in an asset include references to money or money's worth so obtained in any transaction (including a transaction of the kind described in paragraph 2 of this Schedule) by way of consideration received by a person who is an associate (as defined in this Schedule) of the person entitled to the interest in the asset.
- (2) If an interest in the asset is disposed of by any person to a person who is his associate (as defined in this Schedule), the person disposing of the interest shall (unless in fact he obtains a greater sum) be treated for the purposes of the principal section as having obtained in respect of the interest—
- (a) the value of the interest in the open market, or
  - (b) the value of the interest to the person to whom it is, in effect, transferred, whichever is the greater.
- (3) For the purposes of this paragraph a disposition may be direct or indirect and may be effected by any such transaction as is described in paragraph 2(2) of this Schedule.

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*Partnerships and joint interests*

- 4 (1) For the purposes of the principal section and this Schedule any sum obtained by persons carrying on a trade, profession or vocation in partnership in respect of an interest in an asset which is and continues to be used for the purposes of the trade, profession or vocation shall be regarded as apportionable between them in the shares in which they are then entitled to the profits of the trade, profession or vocation.
- (2) Subject to the foregoing sub-paragraph, for those purposes a sum obtained by persons jointly entitled to an interest in an asset shall be apportionable according to their respective interests in the rights.
- (3) For the said purposes, any payment in respect of which a deduction is allowable by way of income tax relief which is made by persons carrying on a trade, profession or vocation in partnership shall be apportioned in such manner as may be just.
- (4) Section 329(1) of the Income Tax Act 1952 (Commissioners having jurisdiction in questions of apportionment) shall apply for determining any question arising under this Schedule as to the manner in which any sum or payment is to be apportioned.

*Meaning of "associate "*

- 5 For the purposes of this Schedule, and in construing the expressions " associate " and " associated " in the principal section and this Schedule, the following persons shall be deemed to be associated with each other, that is to say.—
- (a) any individual and that individual's husband or wife, and any relative, or husband or wife of a relative, of that individual or of that individual's husband or wife (" relative" meaning for this purpose brother, sister, ancestor or lineal descendant);
  - (b) any person in his capacity of trustee of a settlement and any individual who in relation to the settlement is a settlor, and any person associated with that individual (" settlement" and " settlor " having for this purpose the meanings assigned to them by section 403 of the Income Tax Act 1952);
  - (c) any person and a body of persons of which that person, or persons associated with him, or that person and persons associated with him, has or have control;
  - (d) any two or more bodies of persons associated with the same person by virtue of paragraph (c) above ;
  - (e) in relation to a disposal by joint owners, the joint owners and any person associated with any of them.

In this paragraph " body of persons" includes a partnership, and " control" has the meaning assigned to it by section 333 of the Income Tax Act 1952.

*Additional capital sum in respect of same interests*

- 6 (1) So far as in respect of a capital sum—
- (a) any part of a payment allowed as a deduction by way of income tax relief of a kind to which the principal section applies is taken into account in making an assessment under subsection (1) of the principal section, or
  - (b) any part of a payment allowed as a deduction in computing profits or losses for the purposes of the profits tax is taken into account in treating income

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as arising under subsection (2) of the principal section for the purposes of the profits tax,

that part of the payment shall be left out of account in determining whether any and if so what amount should be assessed, or treated as arising as income chargeable to the profits tax, by reference to any other capital sum ; and the order in which this paragraph is applied shall be the order in which the capital sums are obtained.

- (2) In this paragraph references to any deduction allowable in computing the profits or losses of a trade or business include references to a deduction which would be so allowable but for the provisions of section 42(5) of the Finance Act 1938.

*Consequential adjustments of income tax and the profits tax*

- 7 (1) There shall be made all such adjustments of income tax and of the profits tax, whether by way of making assessments or by repayment of tax, as are required after the making of any such payment as is described in subsection (1) or subsection (2) of the principal section to give effect to the charge under the said subsection (1) or, as the case may be, to charge income arising under the said subsection (2), in respect of a sum obtained before the making of the payment.
- (2) Notwithstanding anything in the Income Tax Acts or the enactments relating to the profits tax limiting the time within which an assessment may be made or a claim for relief may be admitted any such adjustment may be made, by making an assessment or otherwise, at any time not more than six years from the end of the year of assessment (or, in relation to the profits tax, from the end of the chargeable accounting period) in which the payment was made.

## PART II

*Hire-purchase agreements*

- 8 (1) If the lease constitutes a hire-purchase agreement, for the references in the provisos to subsections (1) and (2) of the principal section to the amount of the capital sum there shall, where that capital sum was obtained in respect of the lessee's interest in the lease constituting the hire-purchase agreement, be substituted references to the amount of the capital sum (adjusted, if necessary, under subsection (5) of the principal section) after deducting any capital expenditure which was incurred by the person obtaining the capital sum in providing the lessee's interest and which is, for capital allowance purposes, still unallowed at the time when the assignment or other transaction takes place in respect of which the capital sum is obtained.
- (2) In this paragraph " capital expenditure incurred by the person obtaining the capital sum in providing the lessee's interest" means—
- (a) so much of any payment made under the lease by the person obtaining the capital sum (or, where the capital sum was obtained by the personal representatives of a deceased person, so made by that deceased person) as is not a payment in respect of which a deduction is allowable by way of income tax relief which is one of the kinds listed in subsection (4) of the principal section, plus
  - (b) where the lessee's interest was assigned to the person obtaining the capital sum, any capital payment made by that person as consideration for the assignment.

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- (3) In this paragraph the reference to the amount of capital expenditure which is, for capital allowance purposes, still unallowed at the said time shall be construed as a reference to the amount of the capital expenditure after deducting any amount which, under section 297 of the Income Tax Act 1952 (definition of " expenditure unallowed " for purposes of capital allowances for machinery and plant), would be deductible in ascertaining as at that time the amount still unallowed of expenditure incurred by the said person in providing the leased asset.
- (4) If the amount to be deducted in pursuance of sub-paragraph (1) of this paragraph exceeds the amount of the capital sum from which it is to be deducted, no charge shall arise under subsection (1) or subsection (2) of the principal section in respect of the capital sum.

*Disposition of part of rights under hire-purchase agreement*

- 9 (1) If the capital sum represents the consideration for part only of the lessee's interest in the lease which constitutes a hire-purchase agreement, the amount to be deducted under paragraph 8(1) of this Schedule shall be such proportion of the capital expenditure which is still unallowed as is reasonable having regard to the degree to which the capital expenditure has contributed to the value of what is disposed of in return for the capital sum.
- (2) If more than one capital sum is, or is to be regarded as, obtained by the same person in respect of the lessee's interest in the lease which constitutes a hire-purchase agreement, then, so far as in respect of one of those capital sums any deduction is made in respect of capital expenditure in pursuance of paragraph 8(1) of this Schedule, that capital expenditure shall be left out of account in applying paragraph 8 of this Schedule to any other such capital sum ; and the order in which this sub-paragraph is applied shall be the order in which the capital sums are obtained.

*Meaning of " hire-purchase agreement"*

- 10 (1) In this Part of this Schedule " hire-purchase agreement" has the same meaning as in the Hire-Purchase Act 1938.
- (2) In Scotland, for the foregoing definition there shall be substituted the following definition—
- “" hire-purchase agreement " means any contract, in whatsoever terms it may be expressed, whereby goods are taken on hire by one person from another person in consideration of periodical payments to be made by the first mentioned person to the other person, with an option to the first mentioned person to become the buyer of the goods.”

## SCHEDULE 8

Section 24.

### MODIFICATION OF ENACTMENTS FOR PURPOSES OF SECTION 24

#### *THE FINANCE ACT 1942*

*(5 & 6 Geo. 6. c. 21)*

- 1 Section 47(2) shall apply in relation to securities of the United Kingdom Government entered in the register of the Bank of Ireland in Dublin as if the reference therein to the date of coming into operation of the first regulations made under that section were a reference to the date of coming into operation of the first regulations made thereunder after the passing of this Act.
- 2 Section 47(4)(b) shall cease to have effect.
- 3 Part III of Schedule 11, so far as applicable in relation to securities of the United Kingdom Government entered in the register of the Bank of Ireland in Dublin shall apply in relation thereto notwithstanding its repeal by the Statute Law Revision Act 1950.

#### *THE INCOME TAX ACT 1952*

*(15 & 16 Geo. 6 & 1 Eliz. 2. c. 10)*

- 4 For the words "Government stock registered or inscribed in the books of the Bank of Ireland in Dublin " wherever occurring in section 117 and paragraph 6 of Part I of Schedule 8, there shall be substituted the words " securities of the United Kingdom Government entered in the register of the Bank of Ireland in Dublin ".
- 5 In section 121, the definition of "Government stock registered or inscribed in the books of the Bank of Ireland in Dublin " shall be omitted.
- 6 In section 196(6), for the words "registered in the books of the Bank and includes ' inscribed'" there shall be substituted the words " entered in the register of the Bank ".
- 7 Paragraphs 4 to 6 above shall apply only in relation to years of assessment beginning not earlier than the coming into operation of the first regulations made after the passing of this Act under section 47 of the Finance Act 1942.

#### *THE MISCELLANEOUS FINANCIAL PROVISIONS ACT 1955*

*(4 & 5 Eliz. 2. c. 6)*

- 8 Section 5(11), and in section 5(15) the words from "Subject" to " section ", shall cease to have effect.
- 9 In relation to United Kingdom Government securities entered in the register of the Bank of Ireland in Dublin, the words " the date of operation of this repeal" wherever occurring in Part III of Schedule 2 shall be taken to refer to the date of the passing of this Act.

#### *THE STOCK TRANSFER ACT 1963*

*(1963 c. 18)*

- 10 In section 1(4)(c), the words " or the register of the Bank of Ireland in Dublin " shall cease to have effect.

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## SCHEDULE 9

Section 26.

## REPEALS

Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 39.	The Stamp Act 1891.	In Schedule 1, paragraphs (2) and (4) of the exemptions to the heading Agreement or any memorandum of an agreement-
57 & 58 Vict. c. 60.	The Merchant Shipping Act 1894.	Section 395(7).
59 & 60 Vict. c. 44.	The Truck Act 1896.	Section 7.
8 & 9 Geo. 5. c. 15.	The Finance Act 1918.	Section 4.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 3. In section 64(1) the words from the beginning to " those duties ".
17 & 18 Geo. 5. c. 10.	The Finance Act 1927.	Schedule 2.
20 & 21 Geo. 5. c. 28.	The Finance Act 1930.	Section 2. Section 53(1)
21 & 22 Geo. 5. c. 49.	The Finance (No. 2) Act 1931.	Section 25(1). Schedule 1.
23 & 24 Geo. 5. c. 19.	The Finance Act 1933.	Section 2. Section 47(2)
2 & 3 Geo. 6. c. 109.	The Finance (No. 2) Act 1939.	Schedule 4.
5 & 6 Geo. 6. c. 21.	The Finance Act 1942.	Section 47(4)(b).
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	Section 3. Section 74(2). Schedule 1.
14 Geo. 6. c. 15.	The Finance Act 1950.	Section 2; in section 3(2), the words " under the last foregoing section ". (1st January 1965)
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	In section 121, the definition of " Government stock registered or inscribed in the books of the Bank of Ireland in Dublin ". In Schedule 8, in Part IV, the words " Government stock



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Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	registered or inscribed in the books of the Bank of Ireland in Dublin ". Subject to section 16(4) of this Act, in Schedule 16, in paragraph 10, and in Schedule 17, in paragraph 3, the words inserted by the Finance Act 1962 section 20(1). In section 133(6) the words " not being black beer ". Section 157(1)(b). Section 197. (1st January 1965) In section 200(8), the words from " and paragraph (a) " to the end of the subsection; section 202. (1st September 1964) In section 203(3), the words from " but no drawback " to the end of the subsection. (1st January 1965) Section 206. (1st January 1965) Section 208. (1st September 1964) In section 307(1) the definition of " black beer " and, subject to the saving in section 2(5) of this Act, the words " black beer" in the definition of " beer ".
4 & 5 Eliz. 2. c. 6.	The Miscellaneous Financial Provisions Act 1955.	Section 5(11); in section 5(15) the words from " Subject " to " section ".
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	Section 3(3), in section 3(4) the words from " or in " to the end of the subsection and section 3(5).
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Sections 4 and 5. Schedule 4.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 1.

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Chapter	Short Title	Extent of Repeal
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Schedule 1. Section 2 (from passing of this Act). Section 9; Schedule 2, Part I. (1st September 1964)
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	In relation to programmes broadcast after 29th July 1964, section 1 and Schedule 1 except paragraph 3(1) and (2). In Schedule 1, paragraph 3(1) and (2). (1st January 1965) In Schedule 4, paragraph 6. (1st September 1964)
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	In section 1, in subsection (2) paragraphs (a) and (b) and the words from " The supplementary " to the end of the subsection, and, in relation to programmes broadcast after 29th July 1964, paragraph (e), and subsection (4)(a). In section 2, subsection (1)(a) and subsection (2). Section 4(2)(a). (1st September 1964) Section 8(2). Subject to section 16(4) of this Act, in section 20, subsection (1) and in subsection (2) the words "either" and (where secondly occurring) " or", paragraph (b) and the definition of " local limitation ". Schedules 1 to 4. In Schedule 7, in the substituted subsection (8), the words from " and paragraph (a) " to the end. (1st September 1964)

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Chapter	Short Title	Extent of Repeal
1963 c. 18.	The Stock Transfer Act 1963.	In section 1(4)(c), the words " or the register of the Bank of Ireland in Dublin ".
1963 c. 25.	The Finance Act 1963.	Section 1. In section 3 paragraph (a). Section 12(7). In Schedule 1 the entries (in all columns) relating to imported spirits, beer and tobacco (including snuff).

- The above repeals shall come into force on the passing of this Act or, where a date is specified above in relation to a repeal, on that date:  
 Provided that the repeals relating to section 121 of and Schedule 8 to the Income Tax Act 1952 shall apply only in relation to years of assessment beginning not earlier than the coming into operation of the first regulations made after the passing of this Act under section 47 of the Finance Act 1942.
- The above repeals so far as they relate to any drawback or other relief from duty replaced by sections 1 to 4 of this Act shall not have effect in relation to any duty charged before the coming into force of those sections.
- The repeal of sections 197 and 206 of the Customs and Excise Act 1952, and that relating to section 203(3) thereof, shall not operate in relation to oils in respect of which the excise duty on hydrocarbon oils is charged before 1st January 1965.
- The repeal of section 202 of the Customs and Excise Act 1952 and section 9 of the Finance Act 1960 shall not invalidate regulations made under either of those sections and in force at the passing of this Act, and in so far as the regulations were so made they shall be treated from the time the repeal comes into force as if made under section 6(5) of this Act.

Short Title	Session and Chapter
Finance Act 1919	9 & 10 Geo. 5. c. 32.
Finance Act 1930	20 & 21 Geo. 5. c. 28.
Finance Act 1933	23 & 24 Geo. 5. c. 19.
Finance Act 1938	1 & 2 Geo. 6. c. 46.
Hire-Purchase Act 1938	1 & 2 Geo. 6. c. 63.
Finance Act 1942	5 & 6 Geo. 6. c. 21.
Finance Act 1950	14 Geo. 6. c. 15.
Income Tax Act 1952	15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.
Customs and Excise Act 1952	15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
Finance Act 1953	1 & 2 Eliz. 2. c. 34.
Finance Act 1954	2 & 3 Eliz. 2. c. 44.
Miscellaneous Financial Provisions Act 1955	4 & 5 Eliz. 2. c. 6.
Sugar Act 1956	4 & 5 Eliz. 2. c. 48.
Finance Act 1957	5 & 6 Eliz. 2. c. 49.
Import Duties Act 1958	6 & 7 Eliz. 2. c. 6.

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Short Title	Session and Chapter
National Debt Act 1958	7 & 8 Eliz. 2. c. 6.
Finance Act 1959	7 & 8 Eliz. 2. c. 58.
European Free Trade Association Act 1960	8 & 9 Eliz. 2. c. 19.
Finance Act 1960	8 & 9 Eliz. 2. c. 44.
Finance Act 1961	9 & 10 Eliz. 2. c. 36.
Vehicles (Excise) Act 1962	10 & 11 Eliz. 2. c. 13.
Finance Act 1962	10 & 11 Eliz. 2. c. 44.
Betting Duties Act 1963	1963, c. 3.
Purchase Tax Act 1963	1963, c. 9.
Stock Transfer Act 1963	1963, c. 18.
Finance Act 1963	1963, c. 25.