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## SCHEDULES

### SCHEDULES 1–

4. ....  
F1

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#### Textual Amendments

**F1** Schs. 1–4 repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), **Sch. 1 Pt. III**

### SCHEDULE

5. ....  
F2

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#### Textual Amendments

**F2** Sch. 5 repealed by Finance Act 1968 (c. 44), s. 61(10), **Sch. 20 Pt. I** and Vehicles (Excise) Act 1971 (c. 10), s. 39(5), **Sch. 8 Pt. I**

### SCHEDULES 6–

9. ....  
F3

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#### Textual Amendments

**F3** Schs. 6–10 repealed (except Sch. 10 para. 15) by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), ss. 157, 158, **Sch. 8** and Sch. 10 para. 15 repealed by S.I. 1980/561 (N.I. 4), **Sch. 3** and also expressed to be repealed (E.W.) in part by Insolvency Act 1985 (c.65, SIF 66), s. 235(2)(3), Sch. 9 para. 11, **Sch. 10 Pt. III** and (S.) by Bankruptcy (Scotland) Act 1985 (c.66, SIF 66), s. 78(2), **Sch. 8**

### SCHEDULE 10

Section 45.

#### CAPITAL GAINS : ADMINISTRATION

1—14 .....  
F4

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**Textual Amendments**

**F4** Schs. 6–10 repealed (except Sch. 10 para. 15) by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), ss. 157, 158, **Sch. 8** and Sch. 10 para. 15 repealed by S.I. 1980/561 (N.I. 4), **Sch. 3** and also expressed to be repealed (E.W.) in part by Insolvency Act 1985 (c.65, SIF 66), s. 235(2)(3), Sch. 9 para. 11, **Sch. 10 Pt. III** and (S.) by Bankruptcy (Scotland) Act 1985 (c.66, SIF 66), s. 78(2), **Sch. 8**

*Priority of tax in bankruptcy*

- 15 (1) In a bankruptcy under the law of any part of the United Kingdom capital gains tax and corporation tax shall each have the same priority as income tax.
- (2) In the application of this Part of this Act to Northern Ireland the reference in this paragraph to priority in bankruptcy includes a reference to any other priority given to income tax under the Bankruptcy Acts (Northern Ireland) 1857 to 1964.

16—18 . . . . . **F5**

**Textual Amendments**

**F5** Schs. 6–10 repealed (except Sch. 10 para. 15) by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), ss. 157, 158, **Sch. 8** and Sch. 10 para. 15 repealed by S.I. 1980/561 (N.I. 4), **Sch. 3** and also expressed to be repealed (E.W.) in part by Insolvency Act 1985 (c.65, SIF 66), s. 235(2)(3), Sch. 9 para. 11, **Sch. 10 Pt. III** and (S.) by Bankruptcy (Scotland) Act 1985 (c.66, SIF 66), s. 78(2), **Sch. 8**

SCHEDULES 11–

14. . . . . **F6**

**Textual Amendments**

**F6** Schs. 11–14 repealed (with savings for Sch. 11 para. 9(1)(a)) by Income and Corporation Taxes Act 1970 (c. 10), ss. 537(1), 538(1), 539(1), Sch. 14 para. 12, **Sch. 16**

SCHEDULE

15. . . . . **F7**

**Textual Amendments**

**F7** Sch. 15 repealed (with savings for Sch. 15 Pt. II) by Income and Corporation Taxes Act 1970 (c. 10), ss. 537(1), 538(1), 539(1), **Sch. 14 para. 9(2)(f)**, Sch. 16 (and Sch. 15 para. 25 saved by Income and Corporation Taxes Act 1988 (c. 1), s. 844, **Sch. 30 para. 6(2)(f)**)

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SCHEDULE

16.....  
F8

**Textual Amendments**

**F8** Sch. 16 repealed (with saving for Sch. 16 para. 7 by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, **Sch. 30 para. 6(2)(g)** by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 537(1), 538(1), 539(1), **Sch. 14 para. 9(2)(g)**, Sch. 16

SCHEDULES 17–

19.....  
F9

**Textual Amendments**

**F9** Schs. 17–19 repealed (with saving for Sch. 18 para. 6(3)) by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 537(1), 538(1), 539(1), **Sch. 14 para. 14(2)(a)**, Sch. 16

SCHEDULE

20.....  
F10

**Textual Amendments**

**F10** Sch. 20 repealed by [Income and Corporation Taxes Act 1988 \(c. 1\)](#), s. 844, **Sch. 31**

F11 SCHEDULE 21

**Textual Amendments**

**F11** Sch. 21 repealed (3.5.1994) by s. 258, Sch. 26 Pt. V (22)

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## SCHEDULE 22

Section 97.

## REPEALS

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

- C2** The text of Sch. 22 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

## CUSTOMS AND EXCISE REPEALS

Chapter	Short Title	Extent of Repeal
6 & 7 Eliz. 2. c. 6.	The Import Duties Act 1958.	In section 7, in subsection (1) (b) the word “special”, and in subsection (3), the words from the beginning to “control; an d”.  In Schedule 5, paragraph 2(b).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Section 10(2).
10 & 11 Eliz. 2. c. 13.	The Vehicles (Excise) Act 1962.	In Schedule 1, in Part I, paragraph 1(b) together with the word “but” at the end of paragraph 1(a).  In Schedule 4, in Part I, in paragraph 2(d) the words “of which the unladen weight exceeds twelve hundredweight and”, paragraph 4(2) and in paragraph 7(1) the definitions of “local authority’s watering vehicle” and of “showman’s trailer”.
1964 c. 49.	The Finance Act 1964.	Section 8(1).

The above repeal in Schedule 1 to the Vehicles (Excise) Act 1962 does not affect licences taken out before 7th April 1965; and the repeal in Schedule 4 to that Act of the definition of “local authority’s watering vehicle” has effect as from 7th April 1965.

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## PART II

### INCOME TAX REPEALS

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	Section 220(5)(c) together with the word “and” at the end of paragraph (b).  In section 377, subsection (2), in subsection (3) the words “contribution” and “employer’s contribution” and subsection (4).  In section 415(1), paragraphs (a), (b) and (c) and the proviso.
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	In section 14, subsection (1) (d) and subsection (2)(b)(ia).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Section 19.  Schedule 3.
1963 c. 25.	The Finance Act 1963.	In section 12, subsections (1) and (4), in subsection (6) the words from “and in the said subsection (2)” to the end, and subsection (8).  In section 41, in subsection (1) the words “initial and”, subsection (2), in subsection (4)(a) the words from “increased” to the end and in subsection (4)(b) the words from “unless” to the end, and in subsection (7) the words “initial and”.  Schedule 3.
1964 c. 49.	The Finance Act 1964.	Section 14.
1	The above repeals shall have effect as respects tax for the year 1965–66 and subsequent years of assessment.	
2	The above repeals in section 415(1) of the Income Tax Act 1952 shall not affect settlements made before 7th April 1965.	
3	The above repeals in section 41 of the Finance Act 1963 shall not affect initial allowances in respect of expenditure incurred before 7th April 1965 or such expenditure as is mentioned in subsection (2) of section 13 of this Act, nor other allowances, or charges, in respect of vehicles the expenditure on the provision of	

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which was incurred before that date or is such expenditure as is mentioned in that subsection.

### PART III

#### CASE VII OF SCHEDULE D

<b>Session and Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	<p>In section 10(1) proviso, the words “except in so far as provision to the contrary is made by section 14 of this Act”, and in section 10(2), the words “Except for the purposes of section 14 of this Act”.</p> <p>In section 11(1), the words from “with the exception” to the end of the subsection, section 11(2)(4)(5) and in section 11(7), the words “(4) or (5)” and the words “or (4)”.</p> <p>In section 12(8) the words “except as provided by section 14 of this Act”.</p> <p>Section 14.</p> <p>In section 15(1), the words from “or to any such” to “1952” and section 15(4)(5) (7).</p> <p>In Schedule 9—</p> <p>paragraph 3(4), and in paragraph 3(5) the words “or Association” (twice),</p> <p>in paragraph 5(4) the words from “nor shall” to the end of the sub-paragraph,</p> <p>paragraph 6(2),</p> <p>in paragraph 6(3), the words “or a company disposes of an asset to a person having control of the company”,</p> <p>paragraph 12(3)(4),</p> <p>in paragraph 14(3), the words “the foregoing provision shall</p>

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not affect any charge under section 14 of this Act and”, paragraph 17(4).

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The above repeals do not have effect in relation to an acquisition and disposal if the acquisition or disposal, whichever is the earlier, occurred before the beginning of the year 1965–66, and the repeal of section 14 of the Finance Act 1962, and of the references in that Act to that section, does not have effect where the relevant land of the land-owning company mentioned in that section was acquired by that company before 6th April 1965.

#### PART IV

##### REPEALS RELATED TO CORPORATION TAX ETC.

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<b>Session and Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	Section 49, except as provided by section 88(1) of this Act.
7 & 8 Geo. 6. c. 23.	The Finance Act 1944.	Sections 37 and 39, except as provided by section 88(1) of this Act.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	Section 153(3) and (4).  Section 171.  Sections 184 to 186.  Section 199(1)(d), together with “and” at the end of paragraph (c).  Section 201.  Section 245.  In section 246 subsection (1) and the proviso to subsection (2).  Section 247 (except as applied by section 28(8) of the Finance Act 1960).  Section 248(1).  Section 249(2)(c).  In section 250 subsection (1) and in subsection (3) the words “under this section”.  Sections 251 to 257.

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In section 258, in subsection (1) the words “in the case of an investment company”, subsection (2), and subsection (3) from the beginning to the words “Provided that”.

In section 259(1), in subsection (1) the words from the beginning to “investment company” and the words “under section 248 of this Act”, and subsection (2).

Section 260(5).

Sections 261, 262 and 263.

In section 264 the word “investment” in both places.

Section 277(1).

Section 316(3).

Section 322(4).

In section 333(1) the words “Part I of the Eleventh Schedule to this Act and to”.

Section 350.

In section 351(1) the words “and for carrying out the provisions of the last preceding section”, and paragraph (b), together with the “and” at the end of paragraph (a).

Section 425, except subsection (6).

Section 426(3).

Section 428.

Section 438.

Section 443.

Sections 454 and 455.

In section 484, in subsection (1) the words from “of the person” to “assets and” and the word “respectively”, and in

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		subsection (2) the words “of any such owner”.
		Sections 493 and 494.
		Section 508(2).
		Schedule 11.
		In Schedule 16, in paragraph 5(2) the words “otherwise than under section 184 of this Act”, and paragraph 11.
		Schedule 22, Part II.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.	The Finance Act 1952.	Section 22(5).
		Section 25(2).
		Section 27(3).
		Section 68.
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 17(3).
		In section 20, in subsection (2), the words “by deduction or otherwise”, and subsections (5), (7) and (11).
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	In section 17, subsections (1), (2), (3), (8) and (9), except as respects any relevant change occurring before the year 1966–67.
		Section 19.
		In section 30(3) the words from “and in their estimation” onwards.
		Schedule 3, except as respects any relevant change occurring before the year 1966–67.
4 & 5 Eliz. 2. c. 17.	The Finance (No. 2) Act 1955.	Section 4.
		Schedule 3.
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	In section 17(4), the words from “and” onwards.
		Section 18.
		In section 24, in subsection (2) the words from the beginning to “management; and”, and

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		subsection (5) from “and” onwards.
		Section 25.
5 & 6 Eliz. 2. c. 49.	The Finance Act 1957.	Sections 23 to 37. Schedule 4 except paragraph 4. Schedules 5 to 8.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Sections 18 and 19. In Schedule 6 paragraph 2(e).
6 & 7 Eliz. 2. c. 58.	The Finance Act 1959.	In section 23(5), the words from “or at the time” to “reconstructions)” and the words “and which is not such a relevant change as aforesaid”. Section 24(4) and (5)(b). In section 26, in subsection (1), the words “or paragraph 3 of the Third Schedule to the Finance Act 1954”, and subsections (2) to (4).
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	In section 20, in the proviso to subsection (1), the words from “a local authority” to “or by”, and subsection (2). In section 25(4) proviso, paragraph (a) from “and” onwards. In section 72, in subsection (4), paragraph (a) and in paragraph (b) the words from the beginning of sub-paragraph (i) to the words “Schedule D” in sub-paragraph (ii), subsection (8) from “(except” onwards, subsection (9) and in subsection (11) the definition of “management expenses claim”.
9 & 10 Eliz. 2. c. 36.	The Finance Act 1961.	Section 29.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 19. Section 20.
1963 c. 25.	The Finance Act 1963.	Section 45.

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		In Schedule 12, paragraph 14, paragraph 18(3) and paragraph 18(5) from the beginning to “thereof”.
1964 c. 37.	The Income Tax Management Act 1964.	In Schedule 2 the entries relating to sections 201, 249(2)(c), 262(5), 425, 438, 443 and 455 of the Income Tax Act 1952 and to the Finance Act 1957.
		In Schedule 4, in Part I of the Table, the entries relating to the Finance (No. 2) Act 1955 and the Finance Act 1957.
1964 c. 49.	The Finance Act 1964.	Section 15. Section 16(1)(b).

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The above repeals shall not affect the operation of any enactment in relation to the year 1965–66 or earlier years of assessment.

## PART V

### PROFITS TAX REPEALS

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
1 Edw. 8. & 1 Geo. 6. c. 54.	The Finance Act 1937.	Part III so far as unrepealed. Schedules 4 and 5.
1 & 2 Geo. 6. c. 46.	The Finance Act 1938.	In section 42, subsections (4) to (6). Section 43. Schedule 4 Part II.
2 & 3 Geo. 6. c. 41.	The Finance Act 1939.	Section 36.
3 & 4 Geo. 6. c. 29.	The Finance Act 1940.	Section 40(2).
3 & 4 Geo. 6. c. 48.	The Finance (No. 2) Act 1940.	In section 14(1), the words “or paragraph 4 of the Fourth Schedule to the Finance Act 1937”, the words “or the national defence contribution” and the words “and subsection (1) of section 20 of the Finance Act 1937”.

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		Section 15(b), together with “and” at the end of paragraph (a).
4 & 5 Geo. 6. c. 30.	The Finance Act 1941.	Section 43.
5 & 6 Geo. 6. c. 21.	The Finance Act 1942.	Section 36.
		In section 38, the words “nor the national defence contribution”.
		Schedule 9.
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act 1945.	In section 35(2), the words “or to the national defence contribution”.
		In section 36, the words “or the national defence contribution”.
		Section 37.
		In Schedule 5, the words “or to the national defence contribution”.
9 & 10 Geo. 6. c. 64.	The Finance Act 1946.	Section 44.
10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	Part IV so far as unrepealed.
		Schedule 8.
11 & 12 Geo. 6. c. 49.	The Finance Act 1948.	Section 79.
14 & 15 Geo. 6. c. 43.	The Finance Act 1951.	Part III so far as unrepealed.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 10.	The Income Tax Act 1952.	Section 348(7).
		Section 434(3).
		Section 435(4).
		In section 469(1) and (2), the words “and profits tax”.
		Section 473(2)(c) with the “and” at the end of paragraph (b).
		In Schedule 16, in paragraph 1(1), the definition of “income”, paragraph 2(2) and paragraph 14.
		In Schedule 20, paragraph 2(4), from “and for” onwards and paragraph 10(4).
		In Schedule 21, paragraph 10.

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15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.	The Finance Act 1952.	Part IV, so far as unrepealed.  Section 67(2).
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 25(4).
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	Section 16(12).
4 & 5 Eliz. 2. c. 17.	The Finance (No. 2) Act 1955.	In Schedule 2, paragraph 3.
4 & 5 Eliz. 2. c. 54.	The Finance Act 1956.	Part IV, so far as unrepealed.  In Schedule 4, paragraph 1.
6 & 7 Eliz. 2. c. 56.	The Finance Act 1958.	Part IV.  Schedule 7.
7 & 8 Eliz. 2. c. 58.	The Finance Act 1959.	Section 33.  In Schedule 5, paragraph 2.
8 & 9 Eliz. 2. c. 44.	The Finance Act 1960.	Section 70.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 10(7).  Section 23(7).  Section 24(11) from the words “where this section applies” onwards.  In Schedule 9, paragraph 17(3)(a)(i).
1963 c. 25.	The Finance Act 1963.	Section 69.
1964 c. 37.	The Income Tax Management Act 1964.	In section 3, in subsection (2) the words “and the enactments relating to the profits tax”, and in subsection (3) the words “or the profits tax”.  Section 10.  In section 11, in subsections (1), (2), (3) and (4) the words “or the enactments relating to the profits tax”.  In section 12, in subsection (1), (2), and (twice) subsection (4) the words “or the enactments relating to the profits tax”.  In section 13(1) the words “or paragraph 5 of Part II of Schedule 5 to the Finance Act 1937” and the words “or the

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said paragraph 5” (twice), and in subsection (5) the words “or the said paragraph 5”.

In section 14, in subsection (1) the words “and the enactments relating to the profits tax”, in subsection (2) the words “or the profits tax” and the words “and the enactments relating to the profits tax”, in subsection (3) the words “or the enactments relating to the profits tax”.

In section 15, in subsection (1)(a) the words “or the enactments relating to the profits tax” and in subsection (2) the words “paragraph 5 of Part II of Schedule 5 to the Finance Act 1937”.

In section 17(2) the words from “and, so far” to the end of the subsection.

In Schedule 3, paragraph 7.

1964 c. 49.

The Finance Act 1964.

In section 17, subsections (2) and (6).

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The above repeals shall have effect only in relation to the profits tax, and shall not affect the liability to profits tax for chargeable accounting periods ending on or before 5th April 1966, or the assessment, collection or recovery of that tax or other proceedings relating thereto.

## PART VI

### OTHER REPEALS

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Chapter	Short Title	Extent of Repeal
1964 c. 9.	The Public Works Loans Act 1964.	Section 7(1).

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