



# Finance Act 1967

## 1967 CHAPTER 54

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance [21st July 1967]

### Extent Information

**E1** For extent of Act in relation to Northern Ireland see [s. 45\(7\)](#)

### Editorial Information

**X1** The text of Ss. 5, 45(4), Sch.7 para. 24 was taken from S.I.F. Group 68A:1 (Intoxicating Liquor: England and Wales), S. 45(5) from S.I.F. Group 68A:2 (Intoxicating Liquor: Scotland) and Ss. 27(3), 29(2)(3)(5), 30, 45(3)(g)(h) from S.I.F. Group 114 (Stamp Duty); provisions omitted from S.I.F. have been dealt with as referred to in other commentary.

### Commencement Information

**I1** Act partly in force at Royal Assent, partly retrospective, partly prospective, see individual sections; all provisions so far as unrepealed wholly in force at 1.2.1991. Some provisions came into force at specific times of day.

## PART I

### CUSTOMS AND EXCISE

**1** ..... **F1**

### Textual Amendments

**F1** [S. 1](#) repealed by [Finance Act 1969 \(c. 32\)](#), [s. 61](#) (6), Sch. 21 Pt. I; [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), [s. 92](#) (2), Sch. 4 Pt. I.

*Status: Point in time view as at 22/07/2004.*  
**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)

2 ..... F2

**Textual Amendments**  
F2 S. 2 repealed by Customs and Excise Duties (General Reliefs) Act 1979 (c. 3), s. 19(2), **Sch. 3 Pt. I.**

3 ..... F3

**Textual Amendments**  
F3 S. 3 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), **Sch. 6 Pt. I.**

4 ..... F4

**Textual Amendments**  
F4 S. 4 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177 (3), Sch. 6 Pt. I; Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), **Sch. 4 Pt. I.**

- 5
- (1) As from 1st October 1967, an excise licence shall not be required for the sale by retail of intoxicating liquor or for the supply of such liquor in a registered club to members of that club and their guests; and accordingly as from that date—
    - (a) ..... F5
    - (c) the Licensing Act 1964 shall have effect subject to the provisions of Schedule 7 to this Act;
    - (d) ..... F6
    - (e) in section 107(1) of the Children and Young Persons Act 1933, in the definition of “intoxicating liquor”, for the words from “means” onwards there shall be substituted the words “has the same meaning as in the Licensing Act 1964”.
  - (2) ..... F7
  - (3) In this section the expression “registered club” means a club which is registered within the meaning of the Licensing Act 1964 or which is a registered club within the meaning of the Licensing (Scotland) Act [F8M1 1976].

**Textual Amendments**  
F5 S.5(1)(a)(b) repealed by Customs and Excise Management Act 1979 (c. 2), **Sch. 6 Pt. I;**  
F6 S. 5(1)(d) repealed (S.) by Licensing (Scotland) Act 1976 (c. 66), s. 136 (2), Sch. 8  
F7 S. 5(2) repealed by Customs and Excise Management Act 1979 (c. 2), **Sch. 6 Pt. I**  
F8 S. 5(3) words substituted (S.) by Licensing (Scotland) Act 1976 (c. 66), s. 136 (1), sch. 7 para. 5.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)*

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

**C1** The text of ss. 5(1)(c)(e)(3), 27(2), 45(2)(3)(c)(f)(8), Schs. 7, 16, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**Marginal Citations**

**M1** 1976 c. 66.

**6** ..... **F9**

**Textual Amendments**

**F9** S. 6 repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\), s. 92](#) (2), Sch. 4 Pt. I.

**7 Pool betting duty.**

(1) ..... **F10**

(8) Paragraph 13(f) of Schedule 2 to the <sup>M2</sup>Betting, Gaming and Lotteries Act 1963 (which requires the rules applying to any competition promoted by a registered pools promoter to be notified to the accountant appointed for the purpose by the registering authority before the first of the relevant sporting or other events takes place) shall have effect with the insertion after the word “notified” of the words “to the Commissioners of Customs and Excise and”; and if any such promoter is, under paragraph 29(2) of the said Schedule 2, guilty of an offence by reason of a failure to comply with the duty imposed on him by virtue of this subsection—

- (a) paragraph 29(3) of that Schedule (which empowers the registering authority to take proceedings for such an offence in England) shall not apply; but
- (b) [<sup>F11</sup>sections 145 and 151 of the Customs and Excise Management Act 1979] (which relate respectively to the institution of proceedings and the application of penalties imposed and costs or, in Scotland, expenses awarded under [<sup>F11</sup>the customs and excise Acts]) shall apply in relation to that offence and to any fine imposed or costs or expenses awarded in connection therewith as if they were an offence or, as the case may be, a penalty imposed or costs or expenses awarded under [<sup>F11</sup>the customs and excise Acts].

(9) ..... **F10**

**Textual Amendments**

**F10** S. 7(1)—(7),(9) repealed by [Betting and Gaming Duties Act 1972 \(c. 25\), s. 29\(2\) Sch. 7](#)

**F11** Words substituted by [Customs and Excise Management Act 1979 \(c. 2\), s. 177](#) (1), sch. 4 para. 12 table pt. 1.

**Marginal Citations**

**M2** 1963 c. 2.

**8, 9.** ..... **F12**

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.....  
**Textual Amendments**  
F12 Ss. 8, 9 repealed by Finance Act 1972 (c. 41), ss. 54(8), 134(7), sch. 28 pt. II.

10 ..... F13

.....  
**Textual Amendments**  
F13 S. 10 repealed by Statute Law (Repeals) Act 1971 (c. 52), s. 1, Sch. Pt. VIII

11, 12. .... F14

.....  
**Textual Amendments**  
F14 Ss. 11, 12 repealed by Vehicles (Excise) Act 1971 (c. 10), s. 39 (5), Sch. 8 Pt. I.

**PARTS II—IV**

13— ..... F15  
24.

.....  
**Textual Amendments**  
F15 Ss. 13-24 repealed by Income and Corporation Taxes Act 1970 (c. 10), ss. 538 (1), 539 (1), sch. 16.

25, 26. .... F16

.....  
**Textual Amendments**  
F16 Ss. 25, 26 repealed by Finance Act 1972 (c. 41), ss. 122(5), 134(7), sch. 28 pt. IX.

**PART V**

STAMP DUTIES

27 **Conveyances and transfers on sale: reduction of duty, and amendment of provisions for exemption.**

(1) ..... F17

(2) Section 42 of the <sup>M3</sup>Finance Act 1930 (which exempts from duty conveyances and transfers complying with subsection (2) of that section, that is to say, between

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companies with limited liability, where one owns ninety per cent. of the issued share capital of the other or a third owns ninety per cent. of the issued share capital of each) shall be amended as respects instruments executed on or after the said 1st August by substituting for the said subsection (2) the following subsections—

- “(2) This section applies to any instrument as respects which it is shown to the satisfaction of the Commissioners that the effect thereof is to convey or transfer a beneficial interest in property from one body corporate to another, and that the bodies in question are associated, that is to say, one is beneficial owner of not less than ninety per cent. of the issued share capital of the other, or a third such body is beneficial owner of not less than ninety per cent. of the issued share capital of each.
- (3) The ownership referred to in subsection (2) above is ownership either directly or through another body corporate or other bodies corporate, or partly directly and partly through another body corporate or other bodies corporate, and Part I of Schedule 4 to the (determination of amount of capital held through other bodies corporate) shall apply for the purposes of this section with the substitution of references to issued share capital for references to ordinary share capital.”
- (3) The said section 42 shall not apply to any instrument executed on or after the said 1st August unless it is also shown to the satisfaction of the Commissioners that the instrument was not executed in pursuance of or in connection with an arrangement whereunder—
- (a) the consideration, or any part of the consideration, for the conveyance or transfer was to be provided or received, directly or indirectly, by a person other than a body corporate which at the time of the execution of the instrument was associated within the meaning of the said section 42 with either the transferor or the transferee (meaning, respectively, the body from whom and the body to whom the beneficial interest was conveyed or transferred), or
  - (b) the said interest was previously conveyed or transferred, directly or indirectly, by such a person, or
  - (c) the transferor and the transferee were to cease to be associated within the meaning of the said section 42 by reason of <sup>F18</sup>the transferor or a third body corporate ceasing to be the transferee’s parent (within the meaning of the said section 42)];

and, without prejudice to the generality of paragraph (a) above, an arrangement shall be treated as within that paragraph if it is one whereunder the transferor or the transferee, or a body corporate associated with either as there mentioned, was to be enabled to provide any of the consideration, or was to part with any of it, by or in consequence of the carrying out of a transaction or transactions involving, or any of them involving, a payment or other disposition by a person other than a body corporate so associated.

This subsection shall, as respects instruments executed on or after the said 1st August, have effect in substitution for section 50 of the <sup>M4</sup>Finance Act 1938.

#### Textual Amendments

**F17** S. 27(1) repealed by Finance Act 1972 (c. 41), Sch. 28 Pt. XI

**F18** Words in s. 27(3)(c) substituted (1.5.1995) by 1995 c. 4, s. 149(6)(7)

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

**C2** The text of ss. 5(1)(c)(e)(3), 27(2), 45(2)(3)(c)(f)(8), Schs. 7, 16, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**Marginal Citations**

**M3** 1930 c. 28  
**M4** 1938 c. 46.

**28** ..... **F19**

**Textual Amendments**

**F19** S. 28 repealed by Finance Act 1973 (c. 51), s. 59(7), **Sch. 22 Pt. V**.

**29** ..... **F20**

**Textual Amendments**

**F20** S. 29 repealed by Finance Act 1986 (c.41, SIF 114), **ss. 79(1)(c)(9)–(11)**, 114, Sch. 23 Pt. IX(2)

**30** ..... **F21**

**Textual Amendments**

**F21** S. 30 repealed by Finance Act 1990 (c.29, SIF 114), s. 132, **Sch. 19 Pt. VI**; and expressed to be repealed (27.7.1999 with effect in relation to things done or omitted on or after 1.10.1999) by 1999 c. 16, s. 139, **Sch. 20 Pt. V(2)**

**31** ..... **F22**

**Textual Amendments**

**F22** S. 31 repealed by Finance Act 1970 (c. 24), s. 36(8), **Sch. 8 pt. V**.

**PART VI**

MISCELLANEOUS

**32** ..... **F23**

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**Textual Amendments**

**F23** S. 32 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, **sch. 6 para. 10(2)(b)**, Sch. 8.

**33, 34.** ..... **F24**

**Textual Amendments**

**F24** Ss. 33, 34 repealed by [Finance Act 1971 \(c. 68\)](#), ss. 55(1)(2), 69(7), **Sch. 14 Pt. III**.

**35** ..... **F25**

**Textual Amendments**

**F25** S. 35 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, **Sch. 6 para. 10(2)(b)**, Sch. 8.

**36** ..... **F26**

**Textual Amendments**

**F26** S. 36 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 538(1), 539(1), **Sch. 16**.

**37** ..... **F27**

**Textual Amendments**

**F27** S. 37 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, **Sch. 6 para. 10(2)(b)**, Sch. 8.

**38** ..... **F28**

**Textual Amendments**

**F28** S. 38 repealed with savings by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**.

**39—** ..... **F29**  
**41.**

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**Textual Amendments**  
**F29** Ss. 39—41 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), **ss. 538** (1), 539 (1), Sch. 16

**42** ..... **F30**

**Textual Amendments**  
**F30** S. 42 repealed by [Provisional Collection of Taxes Act 1968 \(c. 2\)](#), **s. 6** (2), sch.

**43** ..... **F31**

**Textual Amendments**  
**F31** S. 43 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), **ss. 538(1), 539(1), Sch. 16**.

**44** ..... **F32**

**Textual Amendments**  
**F32** S. 44 repealed by [Finance Act 1970 \(c. 24\)](#), s. 36(8), **Sch. 8 Pt. VI**.

**45 Citation, interpretation, construction, extent and repeals.**

(1) This Act may be cited as the Finance Act 1967.

<sup>F33</sup>(2) .....

(3) In this Act—

(a) Part I (except sections 8 to 12 and Schedules 7 and 8) shall be construed as one with the [<sup>F34</sup>Customs and Excise Management Act 1979],

(b) ..... <sup>F35</sup>

<sup>F36</sup>(c) .....

(d) ..... <sup>F37</sup>

<sup>F38</sup>(f) .....

(g) Part V shall be construed as one with the <sup>M5</sup>Stamp Act 1891, and

(h) ..... <sup>F39</sup>

(4) The following provisions of this Act, namely, section 5(1) so far as it relates to the <sup>M6</sup>Licensing Act 1964 and Schedule 7, may be cited together with that Act (and with any other Act passed during the same Session as this Act which provides for that other Act to be cited together with the said Act of 1964) as the Licensing Acts 1964 to 1967.

(5) The following provisions of this Act, namely, section 5(1) so far as it relates to the Licensing (Scotland) Acts 1959 and 1962 and Schedule 8, shall be included in the



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enactments which may be cited together as the Licensing (Scotland) Acts 1959 to 1967.

- (6) 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.
- (7) Except as otherwise expressly provided, 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.
- (8) The enactments mentioned in Schedule 16 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 any Part of that Schedule.

#### **Textual Amendments**

- F33** S. 45(2) repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **Sch. 1 Pt. 17** Group 3
- F34** Words substituted by Customs and Excise Management Act 1979 (c. 2), s. 177 (1), Sch. 4 para. 12 Table Pt. I.
- F35** S. 45(3)(b) repealed by Finance Act 1972 (c. 41), ss. 54(8), 134(7), **Sch. 28 Pt. II**
- F36** S. 45(3)(c) repealed (1.9.1994) by 1994 c. 22, s. 65, **Sch. 5 Pt. I** (with s. 57(4))
- F37** S. 45(3)(d)(e) repealed by Income and Corporation Taxes Act 1970 (c. 10), **ss. 538** (1), 539 (1), Sch. 16
- F38** S. 45(3)(f) repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **Sch. 1 Pt. 17** Group 3
- F39** S. 45(3)(h) repealed by Capital Gains Tax Act 1979 (c. 14), **Sch. 8**

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

- C3** The text of ss. 5(1)(c)(e)(3), 27(2), 45(2)(3)(c)(f)(8), Schs. 7, 16, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

#### **Marginal Citations**

- M5** 1891 c. 39.
- M6** 1964 c. 26.

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F40F40 SCHEDULE 1—

**Textual Amendments**

**F40** Sch. 1 repealed by Finance Act 1968 (c. 44), s. 61(10), Sch. 20 Pt. I

F40

F41F41 SCHEDULE 2—

**Textual Amendments**

**F41** Sch. 2 repealed by Finance Act 1969 (c. 32), s. 61(6), Sch. 21 Pt. I

F41

F42F42 SCHEDULES 3, 4—

**Textual Amendments**

**F42** Schs. 3, 4 repealed by Finance Act 1968 (c. 44), s. 61 (10), Sch. 20 Pt. I

F42

F43F43 SCHEDULE 5—

**Textual Amendments**

**F43** Sch. 5 repealed by Hydrocarbon Oil (Customs and Excise) Act 1971 (c. 12), s. 24(2), Sch. 7; Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), Sch. 4 Pt. I

F43

F44F44 SCHEDULE 6—

**Textual Amendments**

**F44** Sch. 6 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177 (3), Sch. 6 Pt. I; Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), Sch. 4 Pt. I

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F44

SCHEDULE 7

Section 5

MODIFICATIONS OF LICENSING ACT 1964 CONSEQUENTIAL ON ABOLITION OF RETAILER’S LICENCES, ETC.

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

**C4** The text of ss. 5(1)(c)(e)(3), 27(2), 45(2)(3)(c)(f)(8), Schs. 7, 16, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

1 In section 1(3), for the words from “and” onwards there shall be substituted the words

“and—

- (a) in the case of a justices’ on-licence may authorise the sale—
  - (i) of intoxicating liquor of all descriptions ; or
  - (ii) of beer, cider and wine only ; or
  - (iii) of beer and cider only ; or
  - (iv) of cider only ; or
  - (v) of wine only ;
- (b) in the case of a justices’ off-licence, may authorise the sale—
  - (i) of intoxicating liquor of all descriptions ; or
  - (ii) of beer, cider and wine only.”

2 ..... F45

**Textual Amendments**

**F45** Sch. 7 para. 2 repealed (with saving) by Licensing (Alcohol Education and Research) Act 1981 (c.28, SIF 68A:1), s. 11, Sch. 2 Pt. I

3 In section 21, at the end there shall be added the following subsection—

“(4) Where the holder of a justices’ licence gives notice of appeal against a refusal by the licensing justices to renew that licence, the licensing justices or the quarter sessions having jurisdiction to hear the appeal may, on such conditions as they think fit, order that the licence shall continue in force until the determination of the appeal notwithstanding that the appeal is not determined until after the date when the licence would otherwise cease to have effect.”

4 ..... F46

**Textual Amendments**

**F46** Sch. 7 para. 4 repealed by Finance Act 1983 (c.28, SIF 40:1), s. 48, Sch. 10 Pt. I

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- 5 In section 109(1)(b) for the words “excise licence” there shall be substituted the words “justices’ licence”.
- 6 In section 148(1), for the words from “to hold” onwards there shall be substituted the words
- “to sell for consumption in the canteen—
- (a) intoxicating liquor of all descriptions ; or
- (b) beer, cider and wine only; or
- (c) beer and cider only ; or
- (d) cider only ; or
- (e) wine only.”
- 7 In section 149(1), for the words from “a kind” onwards there shall be substituted the words “as the description or descriptions of intoxicating liquor authorised to be sold a description or descriptions other than that or those requested by the applicant.”

8 ..... F47

#### **Textual Amendments**

**F47** Sch. 7 para. 8 repealed by [Licensing Act 1988 \(c.17, SIF 68A:1\)](#), s. 19, [Sch. 4](#)

- 9 In section 152(1), for the words “the licences” and for the words “those licences” there shall in each case be substituted the words “the licence”.
- 10 In section 154(1)(c), for the words “authorise the kind of retailer’s on-licence” there shall be substituted the words “grant such a licence authorising sale of intoxicating liquor of the description or descriptions”.
- 11 In section 154(1)(d), for the words “kind of retailer’s on-licence” there shall be substituted the words “description or descriptions of intoxicating liquor the sale of which is”.
- 12 In section 160, in subsection (1)(b) and in subsection (6), after the “words justices’ licence” there shall in each case be inserted the words “an occasional licence”.
- 13 In section 162, after the words “justices’ licence” there shall be inserted the words “an occasional licence”.
- 14 In section 164 at the end there shall be added the following subsection—
- “(4) If the holder of a justices’ off-licence sells any spirits or wine in an open vessel, he shall be liable on a first conviction to a fine not exceeding ten pounds and on a subsequent conviction to a fine not exceeding twenty pounds”.
- 15 (1) For subsection (1) of section 180 there shall be substituted the following subsection—
- “(1) Justices of the peace may, on the application of the holder of a justices’ on-licence, grant him a licence (in this Act referred to as an “occasional licence”) authorising the sale by him of any intoxicating liquor to which his justice’s on-licence extends at such place other than the premises in respect of which his justices’ on-licence was granted, during such period not exceeding three weeks at one time, and between such hours, as may

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be specified in the occasional licence, but an occasional licence shall not authorise the sale of intoxicating liquor thereunder—

- (a) in a county or county borough in Wales and Monmouthshire in which section 66(1) of this Act for the time being applies, on any Sunday ; or
- (b) on Christmas Day, Good Friday, or any day appointed for public fast or thanksgiving.”

(2) In subsection (2) of section 180—

- (a) for the word “consent” in the first place where it occurs there shall be substituted the words “an occasional licence” ;
- (b) for the words “the consent” in both places where they occur and for the words “the occasional licence” there shall in each case be substituted the word “it” .

(3) In subsection (3) of section 180, for the words “their consent” there shall be substituted the words “an occasional licence”.

(4) In subsection (6) of section 180, for the words from “consent under” to “the consent” there shall be substituted the words “an occasional licence to an applicant who holds only a residential licence ; and, if he holds only a restaurant licence or residential and restaurant licence, they shall not grant the occasional licence”.

(5) In subsection (7) of section 180, for the words “consent under this section” there shall be substituted the words “an occasional licence”.

(6) At the end of section 180, there shall be added the following subsection—

“(8) An occasional licence granted to the holder of a justices’ on-licence in respect of any premises shall have effect as if granted to any person who is for the time being the holder of a justices’ on-licence in respect of those premises and shall be of no effect at any time when no justices’ licence is for the time being held in respect of those premises.”

16

F48

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#### **Textual Amendments**

**F48** Sch. 7 para. 16 repealed by Licensing (Retail Sales) Act 1988 (c.25, SIF 68A:1), ss. 3(a), 4(2)

17 In section 185—

- (a) after the words “justices’ licence” there shall be inserted the words “an occasional licence” ;
- (b) for the words “constable or officer of Customs and Excise” there shall be substituted the words “or constable”.

18 In section 196(3)—

- (a) after the word “premises” in the second place where it occurs there shall be inserted the words “or, as the case may be, other than the occupier of a licensed canteen or a servant employed in such a canteen”
- (b) after the words “the premises” there shall be inserted the words “or, as the case may be, canteen” ;

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(c) after the words “justices’ licence” there shall be inserted the words “occasional licence or canteen licence, as the case may be,”.

19 ..... F49

#### Textual Amendments

**F49** Sch. 7 para. 19 repealed (E.W.S.) by Theatre Act 1968 (c. 54), s. 19(2), Sch. 3

20 In section 199, for paragraph (d) there shall be substituted the following—  
 “(d) make unlawful the sale or exposure for sale by retail without a justices’ licence to passengers in an aircraft, vessel or railway passenger vehicle of intoxicating liquor for consumption on board the aircraft, vessel or vehicle if the aircraft or vessel is employed for the carriage of passengers and is being flown or navigated from a place in the United Kingdom to another such place or from and to the same place in the United Kingdom on the same day or, as the case may be, if the vehicle is a vehicle in which passengers can be supplied with food ;”.

21 In section 200(1), for the words from “is in force” to “under a licence” there shall be substituted the words “or occasional licence is in force and as including a reference to any theatre in respect of which a notice under section 199(c) of this Act is for the time being in force”.

22 In section 201(1)—  
 (a) after the definition of “canteen licence” there shall be inserted the following definition— “cider” includes perry  
 (b) for the definition of “intoxicating liquor” there shall be substituted the following — “intoxicating liquor” means spirits, wine, beer, cider, and any other fermented, distilled or spirituous liquor, but (apart from cider) does not include any liquor for the sale of which by wholesale no excise licence is required  
 (c) for the definition of “occasional licence” there shall be substituted the following— “occasional licence” means a licence granted under section 180 of this Act ;  
 (d) at the end there shall be added the following definition— “wine” includes British wine within the meaning of the Customs and Excise Act 1952 ;

23 In Schedule 9, for paragraph 4(a) there shall be substituted the following—  
 “(a) intoxicating liquor, or”

#### *Transitional provision*

24 Any justices’ licence in force immediately before the time of the coming into force of this Schedule shall authorise the sale by retail by the licensee of any intoxicating liquor for the sale by retail of which the licence authorises him to hold a retailer’s licence under the Customs and Excise Act 1952, and any consent in force at the said time under section 180 shall authorise any sale by the person to whom the consent was granted which would have been authorised by an occasional licence under section 151 of the said Act of 1952 granted in accordance with that consent.

*Status: Point in time view as at 22/07/2004.*  
*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)*

F50F50 SCHEDULES 8—

**Textual Amendments**

**F50** Sch. 8 repealed (S.) by [Licensing \(Scotland\) Act 1976 \(c. 66\)](#), **Sch. 6**

F50

F51F51 SCHEDULE 9—

**Textual Amendments**

**F51** Sch. 9 repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 6 Pt. I**; [Alcoholic Liquor Duties Act 1979 \(c. 4\)](#), s. 92(2), **Sch. 4 Pt. I**

F51

F52F52 SCHEDULE 10—

**Textual Amendments**

**F52** Sch. 10 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 538(1), 539(1), **Sch. 16**

F52

F53F53 SCHEDULE 11—

**Textual Amendments**

**F53** Sch. 11 repealed with savings for para. 9 by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 537(1), 538(1), 539(1), **Sch. 14 para. 14(2)(b)**, Sch. 16

F53

F54F54 SCHEDULE 12—

**Textual Amendments**

**F54** Sch. 12 repealed by [Finance Act 1972 \(c. 41\)](#), ss. 122(5), 134(7), **Sch. 28 Pt. IX**.

*Status: Point in time view as at 22/07/2004.*  
*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)*

F54

F55F55 SCHEDULE 13—

**Textual Amendments**

F55 Sch. 13 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#) ss. 157(1), 158, Sch. 6 para. 10(2) (b), Sch. 8

F55

F56F56 SCHEDULES 14, 15—

**Textual Amendments**

F56 Sch. 14, 15 repealed by [Finance Act 1971 \(c. 68\)](#), ss. 55(1)(2), 69(7), [Sch. 14 Pt. III](#)

F56

SCHEDULE 16

Section 45.

REPEALS

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

C5 The text of ss. 5(1)(c)(e)(3), 27(2), 45(2)(3)(c)(f)(8), Schs. 7, 16, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**PART I**

REPEALS IN CONNECTION WITH ABOLITION OF RETAILER'S LICENCES AND CLUB LICENCES

Chapter	Short Title	extent of Repeal
15 & 16 geo. 6. & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Section 148(1) to (3).  Sections 149 to 155.  In section 157(1), the words "whether" and "or by retail".  Section 157(2).



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*Status: Point in time view as at 22/07/2004.*

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			<p>In section 161(2) the word “retailed”.</p> <p>In section 167(1), the words “whether” and “or retail”.</p> <p>Section 169(1).</p> <p>In section 169(2), the words “or retailer”.</p> <p>In section 169(3), the words “or retailer”.</p> <p>In section 170(1), the words “or retailer”.</p> <p>In section 307(1), in the paragraph which, as amended, begins “justices’ certificate”, the words “a certificate of a licensing court granted under the Licensing (Scotland) Act, 1903, or”.</p>
7 & 8 Eliz. 2. c. 51.	The Licensing (Scotland) Act 1959.		<p>In section 32(2) the words “under the appropriate excise licence” wherever those words occur.</p> <p>Section 47(5).</p> <p>In section 57, the words “under the appropriate excise licence”.</p> <p>In section 58(2), the words “and (5)”.</p> <p>In section 59(1), the words “to obtain an excise licence for the sale by retail of exciseable liquor, or”.</p> <p>In section 60(1), the words “and holding also a retailer’s on-licence in respect of those premises”.</p> <p>In section 60(3)(b), the words “and a retailer’s on-licence”.</p> <p>In section 60(5), the words “and retailer’s on-licence”.</p> <p>Section 60(9) and (10).</p> <p>In section 65, the words “to hold a retailer’s on-licence”, and the words from “and a retailer’s on-licence may be</p>

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*Status: Point in time view as at 22/07/2004.*

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granted” to the end of the section.

Section 67(5).

In section 68(1), the words from the beginning to “has been transferred to him; but” and the words “has in pursuance of this Part of this Act been granted a retailer’s on-licence and”.

Section 72.

In section 82(4), the words “under a licence”.

In section 131(2), the words “and an excise licence”.

In section 164(1) and (2), the words “or by any person not holding an excise licence for the sale of exciseable liquor in such premises”.

Section 193.

In section 198(c), the words “by virtue of an order made by the Commissioners under subsection (3) of the said section one hundred and fifty”.

In section 199(1), in the definition of “exciseable liquor”, the words “whether” and “or by retail”; the definitions of “occasional licence” and “retailer’s on-licence”; and in the definition of “she-been”, the words “and excise licence”.

In Schedule 2, the words “under the appropriate excise licence” wherever those words occur.

In Schedule 4, in Form 4, the words from “and the said” where last occurring to “said period”.

Schedule 11.

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*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)*

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7 & 8 Eliz. 2. c. 58.	The Finance act 1959.	Section 2(1) from “and no” onwards. Section 2(2) to (4). Section 3(1). In section 3(3) the words “or retailer” wherever those words occur. Section 4 (except subsection (6)). As from 1st May 1968, section 4(6).
10 & 11 Eliz. 2. c. 51.	The Licensing (Scotland) Act 1962.	In section 1(2)(b) and in section 1(3)(b), the words “in accordance with the appropriate excise licence”. In section 17(2), the words “or licence”. In section 21(1), the words from the beginning of the subsection to “shall cease to have effect, but”. In Schedule 1, the words “under the appropriate excise licence” in both places where those words occur.
1964 c. 26.	The Licensing Act 1964.	In section 1(1), the words “and the Customs and Excise Act 1952” and “the holder to hold an excise licence for”. In section 1(2)(a) and in section 1(2)(b) the words from “authorising the” to “a licence”. In section 4(1), the words “or British wine alone”. Section 10(2) from “and the” onwards. Section 11(6). In section 12(1), the words “or British wine alone”. Section 36(4). Section 55(1).

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Section 55(2) from the beginning to “by the club, and”.

In section 93(5), the words “or British wine alone”.

In section 152(1), the words from the beginning to “but” and the words from “has in” to “subsequently”.

Section 159(2).

In section 160(1)(a) and in section 160(1)(b), the words “him to hold an excise licence for”.

Schedule 13.

1966 c. 18.

The Finance Act 1966.

In Schedule 2, paragraph 3.

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The above repeals shall not have effect, in the case of the repeal of section 4(6) of the Finance Act 1959, until 1st May 1968 or, in any other case, until 1st October 1967.

## PART II

### REPEALS IN CONNECTION WITH ABOLITION OF CERTAIN PERMITS

Chapter	Short Title	Extent of repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Section 108.  Section 147(1) from “and where” onwards. Section 147(2). Section 174. Section 241(1), (3) and (4). Section 242(1)(a) and (b).
8 & 9 Eliz. 2. c. 44.	The Finance act 1960.	Section 3(3).

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The above repeals shall not take effect until the expiration of the period of seven days beginning with the date of the passing of this Act.

## PART III

### OTHER CUSTOMS AND EXCISE REPEALS

Chapter	Short Title	Extent of repeal
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*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)*

15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.	The Customs and Excise Act 1952.	Section 225.  In section 226(1), the words “or vinegar-maker”.  In section 227(1)(a) and (c), the words “or vinegar- makers”.  Section 237(2)(d).  In section 263(3), the words “manufactured by that trader”.  In section 307(1), the definition of “vinegar- maker”.  Schedules 1, 2, 3 and 5.
1965 c.25.	The Finance Act 1965.	Section 1(1).  In section 1(3), the words “(1) and” and the words from “and drawback” onwards.
1966 c. 18.	The Finance Act 1966.	Section 16.
1966 c. 46.	The Bus Fuel Grants Act 1966.	Section 1(1)(a)(ii), the word “later” and the words from “including” onwards.

**PART IV**

PURCHASE TAX REPEAL

Chapter	Short Title	Extent of repeal
1963 c. 9.	The Purchase Tax Act 1963.	Section 23(2).

The above repeal shall not take effect until the day appointed under section 9 of this Act.

**PART V**..... F57

**Textual Amendments**

**F57** Sch. 16 Pt. V repealed by Statute Law (Repeals) Act 1971 (c. 52), s. 1, Sch. Pt. VIII

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*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)*

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## PART VI

### SUBVENTION PAYMENT REPEALS

<b>Chapter</b>	<b>Short Title</b>	<b>Extent of repeal</b>
1 & 2 Eliz. 2. c. 34.	The Finance Act 1953.	Section 20.
2 & 3 Eliz. 2. c. 44.	The Finance Act 1954.	In Schedule 4, paragraph 3.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	In section 25(3), paragraph (a) and the words following paragraph (b).
1964 c. 37.	The Income Tax Management Act 1964.	In Schedule 4, the entry relating to section 20(4) of the Finance Act 1953.
1965 c. 25.	The Finance Act 1965.	In Schedule 15, paragraph 10.  In Schedule 21, in paragraph 2(3) the words from “and (when a subvention payment” to the end of the subparagraph.

The above repeals do not have effect in relation to a deficit of any accounting period ending before the passing of this Act.

## PART VII

### STAMP DUTY REPEALS

<b>Chapter</b>	<b>Short Title</b>	<b>Extent of repeal</b>
54&55 Vict. c. 39.	The Stamp Act 1891.	In section 115, the words “county council” and “county council or”, where-ever occurring.
60&61 Vict. c. 24.	The Finance Act 1897.	Section 8.
62&63 Vict. c. 9.	The Finance Act 1899.	In section 8(1), the words “local authority”.  Section 8(3).  In section 8(4), the words “local authority” (twice).  In section 8(5), the words “county stock” and “municipal stock”, the words “local authority” where first occurring, the words from “any county council” to “date

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*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)*

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		or”, and the words from “and the expression” to the end.
7 Edw. 7. c. 13.	The Finance Act 1907.	In section 10(1), the words “local authority” and “authority”, and the words from “but this section” to the end.
		In section 10(2), the words “local authority”.
1&2 Geo. 6. c. 46	The Finance Act 1938.	Section 50.
9&10 Geo. 6. c. 64.	The Finance Act 1946.	In section 54(5), the words “county council or”.
5&6 Eliz. 2. c. 56.	The Housing Act 1957.	In Schedule 8, paragraphs 2 and 3.
10&11 Eliz. 2. c. 46.	The Transport Act 1962.	Sections 26 and 29(17).
1963 c. 25.	The Finance Act 1963.	In section 57, the words “Finance Act 1899, section 8”.
		Section 66.
1963 c. 46.	The Local Government (Financial Provisions) Act 1963.	In Schedule 1, paragraph 3.
1964 c. 67.	The Local Government (Development and Finance) (Scotland) Act 1964.	In the Schedule, paragraph 3.
1965 c. 16.	The Airports Authority Act 1965.	In Schedule 1, paragraph 11.
1965 c. 63.	The Public Works Loans Act 1965.	Section 3.
1966 c. 12.	The Post Office Savings Bank Act 1966.	In the Schedule, paragraph 2.
1966 c. 49.	The Housing (Scotland) Act 1966.	In Schedule 7, paragraphs 2 and 3.
1967 c. 17.	The Iron and Steel Act 1967.	Section 40(1).

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The above repeals shall have effect—

- (a) so far as they relate to section 115 of the Stamp Act 1891, to any enactment applying that section, and to section 66 of the <sup>M7</sup>Finance Act 1963, as from 1st August 1967, but subject to the savings contained in section 29(5) of this Act,
- (b) so far as they relate to section 8 of the Finance Act 1899 and subsequent enactments relating to duty under that section, as respects loan capital issued on or after 1st August 1967, and
- (c) subject to the preceding paragraphs, as respects instruments executed or issued on or after 1st August 1967.

*Status: Point in time view as at 22/07/2004.*  
**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)

**Marginal Citations**

M7 1963 c. 25.

**Marginal Citations**

M7 1963 c. 25.

**PART VIII**

MINERAL RIGHTS DUTY REPEALS

Chapter	Short Title	Extent of repeal
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act 1910.	Part I, except, in section 33(2), the words from the beginning to “in manner provided by rules under this section”.
1&2 Geo. 5. c. 2.	The Revenue Act 1911.	In Scotland, section 7.
2&3 Geo. 5. c. 8.	The Finance Act 1912.	Section 11.

- 1 The above repeals shall not affect liability to, or the assessment, collection or recovery of, mineral rights duty for the financial year ending on 31st March 1967, or for any previous financial year, or any other right, liability or proceedings in respect of or concerning that duty for any such year.
- 2 In Scotland, the above repeals, so far as they relate to subsections (2) to (5) of section 33, and section 34, of the Finance (1909-10) Act 1910, to so much of section 42 of that Act as has effect for the purposes of those provisions, and to section 7 of the Revenue Act 1911, shall not have effect until the coming into force in that country of sections 1 to 4 of the <sup>M8</sup>Lands tribunal Act 1949.

**Marginal Citations**

M8 1949 c. 42.

**PART IX. .... F58**

**Textual Amendments**

**F58** Sch. 16 Pt IX repealed by Provisional Collection of Taxes Act 1968 (c. 2), s. 6(2), Sch



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*Status: Point in time view as at 22/07/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967. (See end of Document for details)*

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## PART X

### OTHER REPEALS

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
15&16 Geo. 6. & 1 eliz. 2. c. 10.	The Income Tax Act 1952.	<p>In section 12(1) the words “the Special Commissioners”.</p> <p>Section 218 except so far as any provision of that section is applied for the purposes of section 17 of the Finance Act 1960.</p> <p>In section 436(2) the words “any interest on money borrowed for the purpose of acquiring securities” and the word “other” as respects the year 1967-68 and subsequent years of assessment, and as respects accounting periods ending on or after 6th April, 1967.</p> <p>In section 495(4) the words from “shall be recoverable” to “is payable”.</p>
1965 c. 25.	The Finance Act 1965.	<p>In section 10, sub-sections (3) and (6).</p> <p>In section 20(5), the words “accruing in that year of assessment” in the first place.</p> <p>Section 65(6).</p> <p>Section 95.</p> <p>In Schedule 8, in paragraph 7 the words “on a disposal of the lease”.</p> <p>In Schedule 12, in paragraph 1(3) the words “or is not paid in pursuance of such an agreement”.</p> <p>In Schedule 18, paragraph 13(3) as respects any accounting period beginning after 11th April 1967.</p>

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**Status:**

Point in time view as at 22/07/2004.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1967.