



Finance Act 1967

1967 CHAPTER 54

PART VI **U.K.**

MISCELLANEOUS

32^{F1} **U.K.**

Textual Amendments

F1 S. 32 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, [sch. 6 para. 10\(2\)\(b\)](#), Sch. 8.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.^{F2} **U.K.**

Textual Amendments

F2 Ss. 33, 34 repealed by [Finance Act 1971 \(c. 68\)](#), ss. 55(1)(2), 69(7), [Sch. 14 Pt. III](#).

35^{F3} **U.K.**

Textual Amendments

F3 S. 35 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, [Sch. 6 para. 10\(2\)\(b\)](#), Sch. 8.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^{F4} **U.K.**

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

Textual Amendments

F4 S. 36 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 538(1), 539(1), **Sch. 16**.

37 ^{F5} **U.K.**

Textual Amendments

F5 S. 37 repealed with savings by [Capital Gains Tax Act 1979 \(c. 14\)](#), ss. 157(1), 158, **Sch. 6 para. 10(2)(b)**, Sch. 8.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 ^{F6} **U.K.**

Textual Amendments

F6 S. 38 repealed with savings by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**.

39— ^{F7} **U.K.**
41.

Textual Amendments

F7 Ss. 39—41 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. **538** (1), 539 (1), Sch. 16

42 ^{F8} **U.K.**

Textual Amendments

F8 S. 42 repealed by [Provisional Collection of Taxes Act 1968 \(c. 2\)](#), s. **6** (2), sch.

43 ^{F9} **U.K.**

Textual Amendments

F9 S. 43 repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 538(1), 539(1), **Sch. 16**.

44 ^{F10} **U.K.**

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

Textual Amendments

F10 S. 44 repealed by [Finance Act 1970 \(c. 24\)](#), s. 36(8), **Sch. 8 Pt. VI**.

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

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

^{F11}(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 [^{F12}Customs and Excise Management Act 1979],

(b)^{F13}

^{F14}(c)

(d)^{F15}

^{F16}(f)

(g) Part V shall be construed as one with the ^{M1}Stamp Act 1891, and

(h)^{F17}

^{F18}(4)

(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 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

F11 S. 45(2) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 17** Group 3

F12 Words substituted by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177 (1), Sch. 4 para. 12 Table Pt. I.

F13 S. 45(3)(b) repealed by [Finance Act 1972 \(c. 41\)](#), ss. 54(8), 134(7), **Sch. 28 Pt. II**

F14 S. 45(3)(c) repealed (1.9.1994) by [1994 c. 22](#), s. 65, **Sch. 5 Pt. I** (with s. 57(4))

F15 S. 45(3)(d)(e) repealed by [Income and Corporation Taxes Act 1970 \(c. 10\)](#), ss. 538 (1), 539 (1), Sch. 16

F16 S. 45(3)(f) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 17** Group 3

F17 S. 45(3)(h) repealed by [Capital Gains Tax Act 1979 \(c. 14\)](#), **Sch. 8**

F18 S. 45(4) repealed (24.11.2005) by [Licensing Act 2003 \(c. 17\)](#), s. 201(2), **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1967, Part VI. (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** 1891 c. 39.

Changes to legislation:

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