

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Income and Corporation Taxes Act 1970 (repealed 6.4.1992). (See end of Document for details)

SCHEDULES 1-13

F1

Textual Amendments

F1 Schs. 1-13 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#).

SCHEDULE 14

SAVINGS AND TRANSITORY PROVISIONS

F2

1-10

Textual Amendments

F2 [Sch. 14 paras. 1-10](#) and 12-27 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#).

11 The repeal by this Act of paragraph 7(2) of Schedule 7 to the Finance Act 1965, and of the other provisions re-enacted in section 267 of this Act, shall apply only where the transfer referred to in the said paragraph 7(2) takes effect after 5th April 1970.

F3

12—27.

Textual Amendments

F3 [Sch. 14 paras. 1-10](#) and 12-27 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, [Sch. 31](#).

F4

28

Textual Amendments

F4 [Sch. 14 para. 28](#) repealed by [Minister for the Civil Service Order 1971 \(S.I. 1971 No. 2099\)](#) arts. 1(4), 4(3) with effect from February 7th 1972.

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Textual Amendments
F5 Sch. 14 para. 29 repealed by Finance Act 1970 (c. 24, SIF 63:1, 2), s. 36(8), **Sch. 8 Pt. VII.**

SCHEDULE 15

Section 537.

CONSEQUENTIAL AMENDMENTS

F6

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Textual Amendments
F6 Sch. 15 para. 1 repealed by Finance Act 1987 (c. 16), **Sch. 16 Pt. VII.**

F7

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Textual Amendments
F7 Sch. 15 para. 2 repealed by Northern Ireland Constitution Act 1973 (c. 36), s. 41(1), **Sch. 6 Pt. II.**

Friendly societies and trade unions

3 (1) In section 26(2) of the ^{M1} Finance Act 1956, for the words from the beginning to “ceases to be paid” substitute—

“(2) If, in the event of a dissolution of any registered friendly society or registered trade union, any approved annuity as defined in section 226(13) of the Income and Corporation Taxes Act 1970 ceases to be paid,”

(2) F8

Textual Amendments
F8 Sch. 15 para. 3(2)(3) repealed by Friendly Societies Act 1974 (c. 46), s. 116(4), **Sch. 11** and Finance (No. 2) Act 1975 (c. 45), s. 75(5), **Sch. 14 Pt. IV.**

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Marginal Citations

M1 1956 c. 54.

Post-war credits

4 In the ^{M2} Income Tax (Repayment of Post-War Credits) Act 1959, after section 1(6) insert—

“(6A) Notwithstanding any other enactment relating to summary jurisdiction, proceedings for an offence under subsection (6) above may be commenced at any time within three years from the time when the offence was committed.”

Marginal Citations

M2 1959 c. 28.

F9

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Textual Amendments

F9 Sch. 15 para. 5 repealed by Capital Allowances Act 1990 (c. 1, SIF 63:1), s. 164(4), **Sch. 2**.

F10

6, 7.

Textual Amendments

F10 Sch. 15 paras. 6, 7 repealed by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), s. 158, **Sch. 8** for 1979-80 et seq.

F11

8, 9.

Textual Amendments

F11 Sch. 15 paras. 8, 9 repealed (with savings) by Finance Act 1975 (c. 7), **ss. 50, 52(2)(3)**, 59 Sch. 13 Pt. I.

General powers of amendment in Acts relating to overseas countries

10 Where under any Act passed before this Act and relating to a country or territory outside the United Kingdom there is a power to affect Acts passed or in force

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before a particular time, or instruments made or having effect under such Acts, and the power would, but for the passing of this Act or the ^{M3}Taxes Management Act 1970, have included power to change the law which is reproduced in, or is made or has effect under, this Act or the said Taxes Management Act, then that power shall include power to make such provision as will secure the like change in the law reproduced in, or made or having effect under, this Act or the said Taxes Management Act, notwithstanding that neither Act is an Act passed or in force before that time.

Marginal Citations

M3 1970 c. 9.

Translation of references to enactments repealed and re-enacted

- 11 In the enactments specified in column 1 of the following Table, for the words in column 2 substitute the words in column 3, adding, except as otherwise indicated—
- (a) for those in Part I of the Table, “ of the Taxes Management Act 1970”, and
 - (b) for those in Part II, “ of the Income and Corporation Taxes Act 1970”, or, in the case of enactments contained in the ^{M4}Capital Allowances Act 1968, “ of the principal Act”,
- (but in all cases saying “ to”, instead of “ of”, if the substituted words refer to a Schedule rather than a section).

Marginal Citations

M4 1968 c. 3.

TABLE

PART I

Enactmen t amended	Words to be replaced	Corresponding provision of the Taxes Management Act 1970
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F12	F12	F12

Textual Amendments

F12 Entry repealed by [National Savings Bank Act 1971 \(c. 29\)](#), s. 28(1), [Sch. 2](#).

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F13

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Textual Amendments

F13 Entries repealed (with savings) by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), ss. 157(1), 158, [Sch. 6 para. 10\(2\)\(b\)](#), [Sch. 8](#)

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F14

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F14

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F14

Textual Amendments

F14 Entries repealed by [Social Security Act 1973 \(c. 38\)](#), s. 100(2)(b), [Sch. 28 Pt. I](#).

The Finance Act 1966 (1966 c. 18)

In the Finance Act 1966 Schedule 6 paragraph 23(3)	Section 50 of the Finance Act 1960.	Section 99.
23(4)	Sections 47(3) and 48(3) of the Finance Act 1960.	Subsections (1) and (2) of section 97.
23(5)	Section 58 of the Finance Act 1960.	Section 88.

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F15

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Textual Amendments

F15 Entries repealed by [Social Security Act 1973 \(c. 38\)](#), s. 100(2)(b), [Sch. 28 Pt. I](#).

The Finance Act (1968 c. 44)

In the Finance Act 1968 section		
43(11)	Part III of the Finance Act 1960. column 2 of Schedule 6 to that Act. the said Part III.	Part X. column 1 of the Table in section 98 of that Act (without adding more words). the said Part X (without adding more words).

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46(4)	section 9 of the Income Tax Management Act 1964.	section 42.
50(4)	Part III of the Finance Act 1960. column 2 of Schedule 6 to that Act. the said Part III.	Part X. column 1 of the Table in section 98 of that Act (without adding more words). the said Part X (without adding more words).

PART II

Enactment amended	Words to be replaced	Corresponding provision of this Act
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[^{F16}The Finance Act 1952 (1952 c. 33)]

Textual Amendments

F16 Entry repealed (E.W.S.) by (E.W.) [Insolvency Act 1985 \(c. 65\)](#), s. 235, Sch. 9 para. 11, **Sch. 10 Pt. III** and (S.) [Bankruptcy \(Scotland\) Act 1985 \(c. 66\)](#), s. 75(2), **Sch. 8**.

[^{F16}In the Finance Act 1952 section]

[^{F16} 30(4)]	[^{F16} section one hundred and fifty-seven of the Income Tax Act 1952 (or section one of the Income Tax (Employments) Act 1943).]	[^{F16} section 204.]
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Textual Amendments

F17 Entry repealed by [Finance Act 1974 \(c. 30\)](#), s. 57, **Sch. 14 Pt. VII**.

The Finance Act 1965 (1965 c. 25)

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93(6) section 43 of the Finance Act section 341.
1963.

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Textual Amendments

F18 Entries repealed (with savings) by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), ss. 157(1), 158, Sch. 6 para. 10(2)(b), **Sch. 8**

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Textual Amendments

F19 Entries repealed by [Social Security Act 1973 \(c. 38\)](#), s. 100(2)(b), **Sch. 28 Pt. I**.

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The Land Commission Act 1967 (1967 c. 1)

In the Land Commission Act
1967 Schedule 13 paragraph

5(8)(b) Chapter III of Part XVIII of section 454(3).
the Income Tax Act 1952.

5(8)(c) paragraph 3 of Schedule 18 to section 302.
the Finance Act 1965.

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Textual Amendments

F20 Entry repealed by [Superannuation Act 1972 \(c. 11\)](#), s. 29(4), **Sch. 8**.

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Textual Amendments

F21 Entries repealed by [Finance Act 1982 \(c. 39\)](#), s. 157, **Sch. 22 Pt. V**.

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Textual Amendments

F22 Entries repealed (with savings) by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), ss. 157(1), 158, Sch. 6 para. 10(2)(b), **Sch. 8**

The Provisional Collection of Taxes Act 1968 (1968 c. 2)

In the Provisional Collection
of Taxes Act 1968 section

5(1)(c)

section 49(6) of the Finance Act 1965.

section 243(6).

5(2)

the said section 49(6) and section 492 of the Income Tax Act 1952.

the said section 243(6) and section 522.

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Textual Amendments

F23 Entries repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4)(5), **Sch. 2**.

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Textual Amendments

F24 Entries repealed (with savings) by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), ss. 157(1), 158, Sch. 6 para. 10(2)(b), **Sch. 8**

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Textual Amendments

F25 Entries repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**.

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The Trustee Savings Banks Act 1969 (1969 c. 50)

In the Trustee Savings Banks
Act 1969 section

82(3) section 384 of the Income Tax Act 1952. section 210.

- 12 (1) F26
- (2) F27

Textual Amendments

F26 Sch. 15 para. 12(1) repealed (with savings) by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), ss. 157(1), 158, Sch. 6 para. 10(2)(b), **Sch. 8**

F27 Sch. 15 para. 12(2) repealed by Capital Allowances Act 1990 (c. 1, SIF 63:1), s. 164(4)(5), **Sch. 2**.

F28

13

Textual Amendments

F28 Sch. 15 para. 13 repealed by Finance Act 1970 (c. 24, SIF 63:1, 2), s. 36(8), **Sch. 8 Pt. VII**.

SCHEDULE 16

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Textual Amendments

F29 Sch. 16 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 31**.

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