



# Finance Act 1970

## 1970 CHAPTER 24

### PART I

#### CUSTOMS AND EXCISE

**1** ..... <sup>F1</sup>

**Textual Amendments**

**F1** S. 1 repealed by [Statute Law \(Repeals\) Act 1974 \(c. 22\)](#), [Sch. Pt. II](#)

**2** **Gaming licence duty.**

(1) ..... <sup>F2</sup>

(9) Part II of Schedule 1 to this Act shall have effect for supplementing the provisions of this section (in that Schedule called “the principal section”).

(10) ..... <sup>F2</sup>

**Textual Amendments**

**F2** Ss. 2(1)–(8)(10), 3 repealed by [Betting and Gaming Duties Act 1972 \(c. 25\)](#), [Sch. 7](#)

**3** ..... <sup>F3</sup>

**Textual Amendments**

**F3** Ss. 2(1)–(8)(10), 3 repealed by [Betting and Gaming Duties Act 1972 \(c. 25\)](#), [Sch. 7](#)

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970, Part I. (See end of Document for details)*

4 ..... F4

**Textual Amendments**

F4 S. 4 repealed with savings by Finance Act 1977 (c. 36), s. 59(5), Sch. I Pt. II

5 ..... F5

**Textual Amendments**

F5 S. 5 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), Sch. 6 Pt. I

6 (1) ..... F6

(2) Angostura bitters shall be deemed not to be spirits for the purposes of—

(a) ..... F6

(b) [<sup>F7</sup>the Licensing (Scotland) Act 1976], the Licensing Act 1964 and any other enactment (whether passed before or after the commencement of this Act) in which “spirits” has the same meaning as in either of those Acts;

and accordingly angostura bitters shall be treated as a non-intoxicating drink for the purposes of the enactments specified in paragraph (b) above.

**Textual Amendments**

F6 S. 6(1)(2)(a) repealed by Alcoholic Liquor Duties Act 1979 (c. 4), Sch. 4 Pt. I

F7 Words substituted by virtue of Interpretation Act 1978 (c. 30), s. 17(2)(a)

7 (1) ..... F8

(5) ..... F9

(6) ..... F8

(8) ..... F9

**Textual Amendments**

F8 S. 7(1)–(4)(6)(7) repealed by Alcoholic Liquor Duties Act 1979 (c. 4), Sch. 4 Pt. I

F9 S. 7(5)(8) repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), Sch. 6 Pt. I

8 ..... F10

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*Status: Point in time view as at 01/02/1991.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 1970, Part I. (See end of Document for details)*

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**Textual Amendments**

**F10** S. 8 repealed by [Hydrocarbon Oil \(Customs & Excise\) Act 1971 \(c. 12\)](#), s. 24(2), **Sch. 7**

**9** ..... **F11**

.....  
**Textual Amendments**

**F11** S. 9 repealed by [Vehicles \(Excise\) Act 1971 \(c. 10\)](#), s. 39(5), **Sch. 8 Pt. I**

**10** ..... **F12**

.....  
**Textual Amendments**

**F12** S. 10 repealed by [Finance Act 1973 \(c. 51\)](#), s. 59(7), **Sch. 22 Pt. I**

**Status:**

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

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1970, Part I.