



# 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**F1** S. 1 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch.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**F2** Ss. 2(1)–(8)(10), 3 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7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**F3** Ss. 2(1)–(8)(10), 3 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

*Status: Point in time view as at 01/09/2009.*

*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**F4** S. 4 repealed with savings by Finance Act 1977 (c. 36), s. 59(5), **Sch.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**F5** S. 5 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), **Sch. 6 Pt.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 [<sup>F6</sup>(1) ..... <sup>F7</sup>

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

(a) ..... <sup>F7</sup>

(b) [<sup>F8</sup>the Licensing (Scotland) Act 1976]<sup>F9</sup>... and any other enactment (whether passed before or after the commencement of this Act) in which “spirits” has the same meaning as in [<sup>F10</sup>that Act];

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**F6** S. 6 repealed (S.) (1.9.2009 at 5.00 a.m.) by Licensing (Scotland) Act 2005 (asp 16), s. 150(2), **Sch. 7** (with s. 143); S.S.I. 2007/472, art. 3

**F7** S. 6(1)(2)(a) repealed by Alcoholic Liquor Duties Act 1979 (c. 4), **Sch. 4 Pt. I**

**F8** Words substituted by virtue of Interpretation Act 1978 (c. 30), s. 17(2)(a)

**F9** Words in s. 6(2)(b) repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), **Sch. 6 para. 54(a)**, **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)

**F10** Words in s. 6(2)(b) substituted (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), **Sch. 6 para. 54(b)** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2)

7 (1) ..... F11

(5) ..... F12

(6) ..... F11

(8) ..... F12

**Textual Amendments**

**F11** S. 7(1)–(4)(6)(7) repealed by Alcoholic Liquor Duties Act 1979 (c. 4), **Sch. 4 Pt. I**

**F12** S. 7(5)(8) repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), **Sch. 6 Pt. I**

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*Status: Point in time view as at 01/09/2009.*

**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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**8** ..... **F13**

.....  
**Textual Amendments**

**F13** S. 8 repealed by Hydrocarbon Oil (Customs & Excise) Act 1971 (c. 12), s. 24(2), **Sch. 7**

**9** ..... **F14**

.....  
**Textual Amendments**

**F14** S. 9 repealed by Vehicles (Excise) Act 1971 (c. 10), s. 39(5), **Sch. 8 Pt. I**

**10** ..... **F15**

.....  
**Textual Amendments**

**F15** S. 10 repealed by Finance Act 1973 (c. 51), s. 59(7), **Sch. 22 Pt. I**

**Status:**

Point in time view as at 01/09/2009.

**Changes to legislation:**

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