
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1973. (See end of Document for details)

SCHEDULES

SCHEDULES 1—4. **U.K.**

. . . F1

Textual Amendments

F1 Schs. 1—4 repealed by Finance (No. 2) Act 1975 (c. 45), s. 75(5), **Sch. 14 Pt. I**

SCHEDULE 5. **U.K.**

. . . F2

Textual Amendments

F2 Sch. 5 repealed by Finance Act 1977 (c. 36), s. 59(5), **Sch. 9 Pt. II**

SCHEDULES 6 AND 7. **U.K.**

. . . F3

Textual Amendments

F3 Schs. 6, 7 repealed by Finance (No. 2) Act 1975 (c. 45), s. 75(5), **Sch. 14 Pt. I**

SCHEDULES 8—14. **U.K.**

. . . F4

Textual Amendments

F4 Schs. 8—14 repealed (with savings) by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, **Sch. 31**

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F⁵SCHEDULE 15 U.K.

Section 38.

Textual Amendments

- F5** Sch. 15 repealed (1.4.2010 with effect in accordance with s. 381(1)) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 7 para. 8, **Sch. 10 Pt. 12** (with Sch. 9 paras. 1-9, 22)

SCHEDULE 16 U.K.

F⁶

Textual Amendments

- F6** Sch. 16 repealed (with savings) by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**; see [Finance Act 1988 \(c. 39\)](#), ss. 58, 59, **Sch. 14 Pt. IV** for amendments to Sch. 16 for years 1985-6 to 1987-88 and s. 61 for amendment to Sch. 16 para. 17(1)(a) for 1986-87 and 1987-88)

F⁷SCHEDULE 16A U.K.

Textual Amendments

- F7** Sch. 16A repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1

SCHEDULE 17 U.K.

F⁸

Textual Amendments

- F8** Sch. 17 repealed by [Finance Act 1976 \(c. 40\)](#), s. 49(2), **Sch. 15 Pt. III** (for 1977-78 et seq. as respects remuneration and certain pensions, see s. 49(7))

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SCHEDULE 18 **U.K.**

F9
. . .

Textual Amendments

F9 Sch. 18 repealed (with savings) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, Sch. 13 Pt. I

SCHEDULE 19 **U.K.**

F10
. . .

Textual Amendments

F10 Sch. 19 repealed by Finance Act 1988 (c. 39, SIF 114), ss. 141(1)(2)(6), 148, Sch. 14 Pt. XI

SCHEDULE 20 **U.K.**

F11
. . .

Textual Amendments

F11 Sch. 20 repealed (with savings) by Capital Gains Tax Act 1979 (c. 14), ss. 157(1), 158, Sch. 6 para. 10(2)(b), Sch. 8

SCHEDULE 21 **U.K.**

Section 54.

AMENDMENTS CONSEQUENTIAL ON
ESTABLISHMENT OF THE STOCK EXCHANGE

1 F12

Textual Amendments

F12 Sch. 21 paras. 1, 3 repealed by Finance Act 1986 (c. 41), Sch. 23 Pt. IX

2 F13

Textual Amendments

F13 Sch. 21 para. 2 repealed (with savings) by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59, Sch. 13 Pt. I

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3 F14

Textual Amendments

F14 Sch. 21 paras. 1, 3 repealed by Finance Act 1986 (c. 41), Sch. 23 Pt. IX

4 F15

Textual Amendments

F15 Sch. 21 para. 4 repealed (with savings) by Capital Gains Tax Act 1979 (c. 14), ss. 157(1), 158, Sch. 6 para. 10(2)(b), Sch. 8

- 5 In section 21 of the Taxes Management Act 1970—
- (a) the words “or dealing broker”, wherever they occur, and the definition of “dealing broker” in subsection (7) shall be omitted; and
 - (b) for the definitions of “broker” and “jobber” in subsection (7) there shall be substituted the following:—

““broker” means a member of The Stock Exchange who carries on his business in the United Kingdom and is not a jobber;

“jobber” means a member of The Stock Exchange who is recognised by the Council thereof as carrying on the business of a jobber and carries on that business in the United Kingdom”.

Modifications etc. (not altering text)

C1 The text of s. 59(3)(a), Sch. 16A, Sch. 21 para. 5 and Sch. 22 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

6—9. F16

Textual Amendments

F16 Sch. 21 paras. 6—9 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, Sch. 31

Modifications etc. (not altering text)

C2 The text of s. 59(3)(a), Sch. 16A, Sch. 21 para. 5 and Sch. 22 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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PART I U.K.

REVENUE DUTIES

Chapter	Short title	Extent of repeal
12, 13 & 14 Geo. 6. c. 47.	The Finance Act 1949.	Section 8.
14 & 15 Geo. 6 c. 43.	The Finance Act 1951.	Section 4.
10 & 11 Eliz. 2. c. 44.	The Finance Act 1962.	Section 2.
1963 c. 25.	The Finance Act 1963.	Section 3. Section 4(1) and (3). Schedule 1.
1964 c. 49.	The Finance Act 1964.	Section 1(2) and (3). Section 2(3). Section 3(2). Section 4(3).
1968 c. 44.	The Finance Act 1968.	Section 3.
1969 c. 32.	The Finance Act 1969.	In section 1, subsections (1), (2) and (5)(c). Schedules 2 to 5. In Schedule 7, paragraph 3.
1970 c. 24.	The Finance Act 1970.	In section 7, in subsection (2), the words from “Schedule 5” to “1969 and”, and the words from “(tobacco” to “proof spirit”; and subsectionn (4). Section 10.
1971 c. 68.	The Finance Act 1971.	Section 12.
1972 c. 41.	The Finance Act 1972.	Section 56. Sections 60 and 61. Schedule 8.

PART II U.K.

INCOME TAX AND CORPORATION TAX

Chapter	Short title	Extent of repeal
1965 c. 25	The Finance Act 1965	In section 94, in subsection (1) the words from “and of section 163(1)” to “Schedule

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		D)” ; and in subsection (3) the words from “or of Chapter VIII”to “1970”.
1966 c. 18	The Finance Act 1966	In section 43, the words from “and Part II” to “ capital gains”.
1969 c. 32	The Finance Act 1969.	In Schedule 19, in paragraph 16(2), the words from “for the purposes”to “capital gains”.
1970 c.10.	The Income and Corporation Taxes Act 1970.	In section 108, paragraph 2 of Schedule D and, in paragraph 3, the words “and 2”.
		Section 258(8)(b).
		In section 461, in paragraph A, the words from “to recover tax” to the end of the paragraph.
		Section 466(2).
		In section 468(4), in the second column, the words “(4)” and “Section 466(2)”.
		In Schedule 8, the proviso to paragraph 4.
		In Schedule 15, in the Table in paragraph 11, the entries relating to section 94 of the Finance Act 1965.
1970 c.24.	The Finance Act 1970.	Section 19(2) (f) . In section 26(1) the definition of “controlling director” . In Schedule 5, in paragraph 12(7), the words “the proviso to paragraph 4 of Schedule 8”.
1970 c.54.	The Income and Corporation Taxes (No.2) Act 1970.	Section 2 .
1971 c.68.	The Finance Act 1971.	In section 15, paragraphs (a) and (b) of subsection(2) and subsection(6). Section 18(2). In Schedule 6, paragraphs 10 and 64.
1972 c.41.	The Finance Act 1972.	Section 65(2). In section 92(2), (6) and (7) the word “ surplus” , wherever it occurs. In Schedule 12, in paragraph 5(1) of Part IV the words from “and where” onwards, and in paragraph 5(2)(b) of that Part the words “and that price” and the words from “both” to “thereof and” . In Schedule 16, in paragraph 5(7)(c) the word “total” and paragraph 7(7) .

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PART III U.K.

UNDERWRITERS

Chapter	Short title	Extent of repeal
1972 c.10.	The Income and Corporation Taxes Act 1970.	In Schedule 10, the following— in paragraph 1 the words “who elects to take advantage of the arrangements”, the word “such”, where it last occurs, and the words “who duly elects as aforesaid”; paragraphs 2 to 4; in paragraph 7(2) the words from “subsequent” to the end; in paragraph 11(1)(a) the words “for all income tax purposes”; in paragraph 11(2)(a)(iii) the words “which immediately preceded the year of assessment”; in paragraph 14, subparagraph (a).

These repeals have effect for the year 1973-74 and subsequent years of assessment and, so far as they relate to proviso (a) of paragraph 7(2) and paragraph 11(2)(a)(iii), also for the year 1972-73.

PART IV U.K.

THE STOCK EXCHANGE

Chapter	Short title	Extent of repeal
21 & 22 Geo. 5. c. 28.	The Finance Act 1931.	Section 42.
1970 c.9.	The Taxes Management Act 1970.	In section 21 the words “or dealing broker”, wherever they occur, and, in subsection (7), the definition of “dealing broker”.
1970 c.10.	The Income and Corporation Taxes Act 1970.	In section 472(2), paragraph (c) and the words from “and, in the case” to the end. In section 477, in subsection (3), the words

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“or dealing broker”, in both places and, in subsection (6), the definition of “dealing broker”.

PART V **U.K.**

STAMP DUTY

Chapter	Short title	Extent of repeal
54 & 55 Vict. c. 39.	The Stamp Act 1891.	Section 82. In section 83, the words “makes, issues” and “or offers for subscription”. Sections 112 and 113. In Schedule 1 the headings “Bond for securing the payment or repayment of money or the transfer or retransfer of stock”, “Colonial Security”, “Debenture for securing the payment or repayment of money or the transfer of stock”, “Foreign Security”, and “Marketable Security”.
59 & 60 Vict. c. 28.	The Finance Act 1896.	Section 12.
62 & 63 Vict. c. 9.	The Finance Act 1899.	Sections 7 and 8.
3 Edw. 7. c. 46.	The Revenue Act 1903.	Section 5.
7 Edw. 7. c. 13.	The Finance Act 1907.	Section 10.
7 Edw. 7. c. 24.	The Limited Partnerships Act 1907.	Section 11.
10 & 11 Geo. 5. c. 18.	The Finance Act 1920.	Section 39.
17 & 18 Geo. 5. c. 10.	The Finance Act 1927.	In section 55, in subsection (1), paragraph (A), and subsection (4).
18 & 19 Geo. 5. c. 17.	The Finance Act 1928.	In section 31, paragraph (1).
20 & 21 Geo. 5. c. 28.	The Finance Act 1930.	Section 41. Section 45.
23 & 24 Geo. 5. c. 19.	The Finance Act 1933.	Section 41.
24 & 25 Geo. 5. c. 32.	The Finance Act 1934.	Section 29.
9 & 10 Geo. 6. c. 64.	The Finance Act 1946.	Section 52(b).

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10 & 11 Geo. 6. c. 35.	The Finance Act 1947.	Section 59.
11 & 12 Geo. 6. c. 49.	The Finance Act 1948.	Section 73.
5 & 6 Eliz. 2. c. 48.	The Electricity Act 1957.	In section 26, in subsection (6) the words from “and for the purposes” to the end of the subsection.
10 & 11 Eliz. 2. c. 46.	The Transport Act 1962.	In section 41, subsection (2) and in subsection (4) paragraph (a).
1963 c. 25.	The Finance Act 1963.	In section 57(1), the words “Marketable Security, paragraph (1)(b) (security not transferable by delivery)”. Section 58(2). In section 59, in subsection (1) the words “and paragraph (1)(a) and (c) and paragraphs (3) and (4) of the heading Marketable Security”, and in subsection (2) the words from “and section 82” to the end of the subsection. In section 62, in subsection (4) the words “82 and”, and in subsection (6) the words from “and in section 82” to the end of the subsection.
1967 c. 54.	The Finance Act 1967.	Section 28. In section 29, subsection (1) in subsection (3) the words “(1) and” and subsection (4).
1967 c. 81.	The Companies Act 1967.	Section 44(8).
1968 c. 44.	The Finance Act 1968.	Section 56.
1968 c. 73.	The Transport Act 1968.	In section 160, in subsection (3) in paragraph (a) the words “or an issue of loan capital” and “or issue” and in each of paragraphs (b) and (c) the words “or issue of loan capital” and “or issue”, and subsection (4).
1969 c. 32.	The Finance Act 1969.	Section 56.

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1969 c. 35.	The Transport (London) Act 1969.	Section 44(2).
1970 c. 24.	The Finance Act 1970.	In Schedule 7, paragraph 15.

1 Subject to paragraphs 2 and 3 below, these repeals have effect on and after 1st August 1973 but do not apply in relation to any case where stamp duty may be chargeable after that date in accordance with subsection (1) of section 49 of this Act.

2 In so far as they relate to duty chargeable—

(a) by virtue of the heading “Marketable Security” in Schedule 1 to the Stamp Act 1891, and

(b) under section 8 of the Finance Act 1899 (on loan capital), these repeals shall be deemed to have had effect on and after 1st January 1973.

3 These repeals are without prejudice to subsections (3)(a) and (9) of section 49 of this Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1973.