

*Status: This version of this schedule contains provisions that are prospective.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1981, Schedule 19. (See end of Document for details)*

## SCHEDULES

### <sup>XI</sup>SCHEDULE 19

Section 139.

#### REPEALS

##### Editorial Information

- X1** The text of Sch. 19 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PROSPECTIVE

#### PART I

##### IMPORT PROCEDURES

Chapter	Short title	Extent of repeal
1979 c. 2.	The Customs and Excise Management Act 1979.	In section 1(1) the definition of “perfect entry”. Section 37(5)(a). In section 43, in subsection (2)(b) the words “or, in the case of goods entered by bill of sight, perfect entry” and subsection (4). Section 119(2). In section 128(1) and (2) the words “customs or”.

These repeals have effect from such day as may be appointed by the Commissioners of Customs and Excise by order made by statutory instrument and different days may be appointed for different repeals.

#### PART II

##### EXPORT PROCEDURES

Chapter	Short title	Extent of repeal
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1979 c. 2.	The Customs and Excise Management Act 1979.	Section 60(5) to (7).  Section 76.
1979 c. 58.	The Isle of Man Act 1979.	In Schedule 1, paragraphs 9, 10 and 11.

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These repeals do not affect goods exported before 1st October 1981.

### PART III

#### CUSTOMS AND EXCISE: MISCELLANEOUS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1955 c. 16	The Food and Drugs Act 1955.	In section 3(4) the words from “but” onwards.
1956 c. 30.	The Food and Drugs (Scotland) Act 1956.	In section 3(4) the words from “but” onwards.
1958 c. 27 (N.I.).	The Food and Drugs (Northern Ireland) Act 1958.	In section 3(4) the words from “but” onwards.
1969 c. 16.	The Customs Duties (Dumping and Subsidies) Act 1969.	Section 16.
1972 c. 25.	The Betting and Gaming Duties Act 1972.	In section 6(3)(b)(ii) the words from “(disregarding” onwards.  In Schedule 2, in paragraph 14, the words “the contravention, or as the case may be”.  In Schedule 4, in paragraph 4(1) the words following the word “force” and in paragraph 17 the words “the contravention, or as the case may be”.
1974 c. 30.	The Finance Act 1974.	Section 2(1).
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 5(4).  Section 6(4).
1976 c. 66.	The Licensing (Scotland) Act 1976.	Section 94.  In section 139(1), in the definition of “alcoholic liquor” the words from “so”

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1979 c. 2.	The Customs and Excise Management Act 1979.	onwards and the definition of “wholesaler’s excise licence”.  In section 94, in subsection (1), the words “Subject to subsection (2) below”, and subsection (2).  Section 95(2)(a).  Sections 105 and 106.  In section 117(6), the words from “subject” to “spirits”.
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	In section 4(1), paragraph (b) of the definition of “retailer” and the definitions of “spirits advice note” and “spirits consignment note”.  In section 21(2), paragraph (b).  Sections 27 to 30.  In section 32(1) the words from “and” onwards.  Sections 65 and 66.  Section 68.  Section 70.  Section 76.  In section 77(4) the words “or 76”.  Sections 84 to 89.  In Schedule 3, paragraphs 1, 2, 5(2), 8(2), (3), (5) and 9(b).
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	In section 17, in subsection (1) the words “unless that amount is less than £2.50” and subsection (4).  In section 18(1) the words “in such manner as the Commissioners may direct”, the words from “at any time” to “allow)” and the words “unless that amount is less than £5”.  In section 19, in subsection (3) the words from

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		“at any time” to “allow,” and subsections (4) and (5).
		In Schedule 4, in the heading to paragraph 1, the words “under sections 9 and 14”.
1979 c. 7.	The Tobacco Products Duty Act 1979.	In section 2(1) the words “subject to section 3 below”. Section 3. In section 4 the words “and in section 3(1) above”. In section 6(5), paragraph (b) together with the word “and” immediately preceding it.
1980 c. 48.	The Finance Act 1980.	Sections 1 and 2. Section 4(2) and (3). Section 5(2) and (3). Section 8. Schedules 1 to 4.

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- 1 The repeals in the Food and Drugs Act 1955, the Food and Drugs (Scotland) Act 1956, the Food and Drugs (Northern Ireland) Act 1958, the Licensing (Scotland) Act 1976 and Schedule 3 to the Alcoholic Liquor Duties Act 1979 and the repeals of sections 65(1) to (7), 66, 70, 84, 86(1)(a) and (2) and 89 of the said Act of 1979 have effect from 1st July 1982.
  - 2 The repeal in section 6 of the Betting and Gaming Duties Act 1972 has effect from 1st July 1981.
  - 3 The repeals in the Finance (No. 2) Act 1975 and the repeals of sections 4(2), (3), 5(2) and (3) of and Schedules 3 and 4 to the Finance Act 1980 do not affect licences taken out before 11th March 1981.
  - 4 The repeals in the Hydrocarbon Oil Duties Act 1979 have effect in relation to oil used on or after 1st January 1982.

#### PART IV

##### VALUE ADDED TAX

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Chapter	Short title	Extent of repeal
1980 c. 48.	The Finance Act 1980.	In section 11, in subsection (1) the figure “(3)”, and subsections (3) and (5). Section 12(3).

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## PART V

### CAR TAX

Chapter	Short title	Extent of repeal
1972 c. 41.	The Finance Act 1972.	In section 52(3) the words “has three or more wheels”.  In Schedule 7, in paragraph 7(a) the words “and was not registered before it was exported” and in paragraph 7(b) the words “and is not registered”.

## PART VI

### INCOME TAX AND CORPORATION TAX: GENERAL

Chapter	Short title	Extent of repeal
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In section 8(2)(b)(i) the word “and”.  In section 18, in subsection (2) paragraph (c) together with the word “and” preceding it and in subsection (6) the definition of “tax-free disability payment”.  Sections 95 to 97.  In section 188(6) the words “payment of compensation for loss of office”.  In section 269(1), paragraph (c) together with the word “and” immediately preceding it.  Section 451(4).  In Schedule 8, paragraphs 3 to 5, in paragraph 6 the words in brackets, paragraphs 8 and 9, in paragraph 10 the proviso, in paragraph 11 the words from “and as if” onwards and paragraph 13.
1971 c. 68.	The Finance Act 1971.	In Schedule 6, paragraph 12.

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1973 c. 51.	The Finance Act 1973.	Section 28(6)(a).
1975 c. 7.	The Finance Act 1975.	Section 11.
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 30(3).
		In section 36(5)(d) the words “or family”.
1976 c. 40.	The Finance Act 1976.	Section 68.
1978 c. 42.	The Finance Act 1978.	Section 24.
		In Schedule 6, paragraphs 2, 3, 5 and 6.
1980 c. 48.	The Finance Act 1980.	Section 27.
		Section 119(4).
		In Schedule 13, in paragraph 4 the words “and (3)” and “, of the proviso to section 3(4)”.

- 1 The repeals in section 188 of and Schedule 8 to the <sup>M1</sup>Income and Corporation Taxes Act 1970 and the repeal of section 24 of the <sup>M2</sup>Finance Act 1978 do not affect any payment which by virtue of section 187(4) of the said Act of 1970 is treated as income received before 6th April 1981 and have effect subject to section 31(7) of this Act.

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**Marginal Citations**

**M1** 1970 c. 10.  
**M2** 1978 c. 42.

- 2 The repeal in section 269 of the said Act of 1970 has effect in relation to interest paid in any accounting period ending on or after 1st April 1981.

- 3 The repeals in section 36 of the <sup>M3</sup>Finance (No. 2) Act 1975 and in the <sup>M4</sup>Finance Act 1976 have effect for the year 1982–83 and subsequent years of assessment.

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**Marginal Citations**

**M3** 1975 c. 45.  
**M4** 1976 c. 40.

- 4 The repeals in Schedule 6 of the <sup>M5</sup>Finance Act 1978 and Schedule 13 of the Finance Act 1980 have effect as provided in section 74(6) of this Act.

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**M5** 1978 c. 48.

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## PART VII

### STOCK RELIEF

Chapter	Short title	Extent of repeal
1975 c. 7.	The Finance Act 1975.	Section 18. Schedule 3.
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 54. Schedule 10.
1976. c. 40.	The Finance Act 1976.	Section 37. Schedule 5.
1978 c. 42.	The Finance Act 1978.	In section 28(5)(b) the words “and of computing relevant income under Schedule 5 to the Finance Act 1976 (stock relief)”. In section 30, in subsection 7(e) the words “and paragraph 6 of Schedule 5 to”. In Schedule 4, paragraph 7.
1979 c. 47.	The Finance (No. 2) Act 1979.	Section 13. Schedule 3.
1980 c. 48.	The Finance Act 1980.	Section 40. Schedule 7.

These repeals do not affect periods of account other than those mentioned in section 35(1) of this Act and have effect subject to Schedule 10 to this Act.

## PART VIII

### CAPITAL GAINS

Chapter	Short title	Extent of repeal
1979 c. 14.	The Capital Gains Tax Act 1979.	Section 17. Section 19(3). In Schedule 4, in paragraphs 1(2) and 3(2), the words “and a claim” to “that Schedule”.

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1980 c. 48.	The Finance Act 1980.	In section 37(3), the words from “and where” onwards.
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1 The repeal of section 17 of the Capital Gains Tax Act 1979 has effect only in relation to chargeable gains accruing to trustees after 5th April 1981.

2 the repeals in section 19 of that Act and section 37 of the Finance Act 1980 have effect in relation to acquisitions and disposals on or after 10th March 1981.

## PART IX

### CAPITAL TRANSFER TAX

Chapter	Short title	Extent of repeal
1975 c. 7.	The Finance Act 1975.	Section 30. Section 35. In Schedule 4, paragraph 16(5), (6) and (7). In Schedule 5, paragraph 5. Part I of Schedule 8. In Schedule 10, paragraph 7(2)(b).
1976 c. 40.	The Finance Act 1976.	Section 74. Section 93. Section 97. Sections 115 and 116. In section 117(1), paragraph (a) and in paragraph (b) the word “other” where it first occurs. In Schedule 14, paragraph 6.
1977 c. 36.	The Finance Act 1977.	Section 51.
1980 c. 48.	The Finance Act 1980.	In Schedule 15, paragraph 8.

1 The repeals of section 30 of, and in Schedules 4 and 5 to, the Finance Act 1975 and of section 97 of, and in Schedule 14 to, the Finance Act 1976 have effect in relation to chargeable transfers made on or after 10th March 1981.

2 The repeals of section 35 of, and Part I of Schedule 8 to, the Finance Act 1975 and section 74 of the Finance Act 1976 have effect in relation to transfers of value, distribution payments and capital distributions made on or after 10th March 1981; but they do not affect the operation of Part II of the said Schedule 8.

3 The repeal in Schedule 10 to the Finance Act 1975 has effect in relation to transfers of value made on or after 10th March 1981.



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- 4 The repeal of section 93 of the Finance Act 1976 does not affect transfers of value made before 6th April 1981.
- 5 The repeals of sections 115 and 116, and in section 117, of the Finance Act 1976 have effect in accordance with section 106 of this Act.
- 6 The repeal of section 51 of the Finance Act 1977 has effect in relation to property transferred into settlement on or after 10th March 1981.

## PART X

### PETROLEUM REVENUE TAX

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Chapter	Short Title	Extent of repeal
1980 c. 1.	The Petroleum Revenue Tax Act 1980.	In the Schedule, in paragraph 4(2) the words “in relation to the later (or only) chargeable period comprised in a calendar year”.

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## PART XI

### EXCHANGE CONTROL

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Chapter	Short title	Extent of repeal
1971 c. 80.	The Bankings and Financial Dealings Act 1971.	In section 2(6) the definitions of “authorised dealer in foreign currency” and “authorised dealer in gold”.

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## PART XII

### IRISH LAND ACTS

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Chapter	Short title	Extent of repeal
3 Edw. 7. c. 37.	The Irish Land Act 1903.	In section 33 the words “and the accounts when audited shall be laid before Parliament”.
1968 c. 13.	The National Loans Act 1968.	In section 16(9), paragraph (b) together with the word “and” preceding it.

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