

## SCHEDULES

### ELEVENTH SCHEDULE

Section 34.

#### REPEALS

#### PART I

#### *Customs, excise and purchase tax (general repeals)*

Session and Chapter	Short Title	Extent of Repeal
<a href="#">4 Edw. 7. c. 7.</a>	The Finance Act, 1904.	In section two, subsection (3). Section eleven.
<a href="#">8 &amp; 9 Geo. 5. c. 15.</a>	The Finance Act, 1918.	In section four, in subsection (1) the words "specified in Part I of the First Schedule to this Act" and the words from " by " where first occurring, to " charged", where last occurring. In section forty-five, subsection (1). Section ten.
<a href="#">9 &amp; 10 Geo. 5. c. 32.</a>	The Finance Act, 1919.	The Second Schedule, so far as unrepealed.
<a href="#">10 &amp; 11 Geo. 5. c. 18.</a>	The Finance Act, 1920.	The First Schedule.
<a href="#">14 &amp; 15 Geo. 5. c. 21.</a>	The Finance Act, 1924.	Section two. In section three, subsection (4), except as respects chicory.
<a href="#">18 &amp; 19 Geo. 5. c. 17.</a>	The Finance Act, 1928.	Section four. The Second Schedule.
<a href="#">24 &amp; 25 Geo. 5. c. 32.</a>	The Finance Act, 1934.	The First Schedule, so far as unrepealed.

The above repeals so far as they relate to any drawback or other relief from duty shall not have effect in relation to duty paid or payable before the coming into force of the repeal, except in the case of sections two hundred and sixteen and two hundred and seventeen, and paragraphs (e) and (f) of subsection (1) of section two hundred and eighteen, of the Customs and Excise Act, 1952.

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Session and Chapter	Short Title	Extent of Repeal
2 & 3 Geo. 6. c. 109.	The Finance (No. 2) Act, 1939.	In section six, subsection (1) so far as unrepealed. In section twenty-four, subsection (2). The Fifth Schedule, so far as unrepealed.
3 & 4 Geo. 6. c. 48.	The Finance (No. 2) Act, 1940.	Section four, so far as unrepealed. In section forty-two, subsection (2).
10 & 11 Geo. 6. c. 35.	The Finance Act, 1947.	In section three, subsection (4).
11 & 12 Geo. 6. c. 49.	The Finance Act, 1948.	Section three. In section fourteen, subsections (1) and (3) and in subsection (4) the words "and totalisa-tor". In section eighty-two, paragraph (a) of subsection (2).
12, 13 & 14 Geo. 6. c. 47.	The Finance Act, 1949.	The Third Schedule. Section six. Section twelve. The Fourth Schedule.
14 Geo. 6. c. 15.	The Finance Act, 1950.	In section one, subsection (1)
15 & 16 Geo. 6. c. 33.	The Finance Act, 1952.	Section one. Section six. The Second Schedule.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 44.	The Customs and Excise Act, 1952.	In section one hundred and twelve, the proviso to subsection (1). In section one hundred and seventy-three, paragraphs (d) and (e) of subsection (2). In section one hundred and seventy-seven, in subsection (1) the words

The above repeals so far as they relate to any drawback or other relief from duty shall not have effect in relation to duty paid or payable before the coming into force of the repeal, except in the case of sections two hundred and sixteen and two hundred and seventeen, and paragraphs (e) and (f) of subsection (1) of section two hundred and eighteen, of the Customs and Excise Act, 1952.

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Session and Chapter	Short Title	Extent of Repeal
		<p>"sugar and glucose" in paragraph (g).</p> <p>Section two hundred and one.</p> <p>In section two hundred and two, in subsection (1), the words " licensed under the last foregoing section or " in paragraph (a), and subsection (3) from " and oils " onwards.</p> <p>Sections two hundred and ten to two hundred and thirteen.</p> <p>Sections two hundred and fifteen to two hundred and seventeen.</p> <p>In section two hundred and eighteen, paragraphs (e) and (f) of subsection (1).</p> <p>In section two hundred and thirty-one, paragraph (b) of subsection (1) together with the " or " at the end of paragraph (a), subsection (3) from the first " and " onwards, and subsection (4).</p> <p>In section two hundred and fifty-three, in subsection (3) the words " or manufacturer of glucose ".</p> <p>In section two hundred and sixty-three, in subsection (3) the words " or manufacturer of glucose or saccharin ", and the words " glucose or saccharin ", where next occurring.</p> <p>In section two hundred and ninety-five, in subsection (2) the words " or manufacturer of sugar, of glucose or of saccharin ".</p>

The above repeals so far as they relate to any drawback or other relief from duty shall not have effect in relation to duty paid or payable before the coming into force of the repeal, except in the case of sections two hundred and sixteen and two hundred and seventeen, and paragraphs (e) and (f) of subsection (1) of section two hundred and eighteen, of the Customs and Excise Act, 1952.

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Session and Chapter	Short Title	Extent of Repeal
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In section three, paragraph (b) of subsection (5).
4 & 5 Eliz. 2. c. 48.	The Sugar Act, 1956.	In section seven, in subsection (2) the words from " sugar duty ' means " to " and ", where next occurring. In section ten, subsection (2). In section fifteen, in subsection (2), paragraph (c), together with the " and " at the end of paragraph (b). In section thirty-five, in subsection (2) the definitions of " molasses " and of " sugar dutv."
4 & 5 Eliz. 2. c. 54.	The Finance Act, 1956.	Section one. The First Schedule.
6 & 7 Eliz. 2. c. 6.	The Import Duties Act, 1958.	In the First Schedule, paragraphs 2 and 3.
6 & 7 Eliz. 2. c. 56.	The Finance Act, 1958.	The Third Schedule.
7 & 8 Eliz. 2. c. 58.	The Finance Act, 1959.	In section one, in subsection (4), the words " Part I or " and the words "as the case may be ". Sections seven and eight. In the First Schedule, the table in Part I.
8 & 9 Eliz. 2. c. 44.	The Finance Act, 1960.	Section one. Section five. In section nine, subsections (2), (5) and (6). In the Second Schedule, in Part I the final paragraph from " and references " onwards.
8 & 9 Eliz. 2. c. 60.	The Betting and Gaming Act, 1960.	In the Fifth Schedule, paragraph 13.

The above repeals so far as they relate to any drawback or other relief from duty shall not have effect in relation to duty paid or payable before the coming into force of the repeal, except in the case of sections two hundred and sixteen and two hundred and seventeen, and paragraphs (e) and (f) of subsection (1) of section two hundred and eighteen, of the Customs and Excise Act, 1952.

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Session and Chapter	Short Title	Extent of Repeal
<a href="#">9 &amp; 10 Eliz. 2. c. 36.</a>	The Finance Act, 1961.	In section nine, the proviso to subsection (1).  In the Fourth Schedule, subparagraph (2) of paragraph 5, and in paragraph 6 the words " subsection (2) of section two hundred of", the words from " repayment" to " oils; and", and the words " of that Act".
<a href="#">10 &amp; 11 Eliz. 2. c. 13.</a>	The Vehicles (Excise) Act, 1962.	In the Seventh Schedule, the entry relating to the Customs and Excise Act, 1952.

The above repeals so far as they relate to any drawback or other relief from duty shall not have effect in relation to duty paid or payable before the coming into force of the repeal, except in the case of sections two hundred and sixteen and two hundred and seventeen, and paragraphs (e) and (f) of subsection (1) of section two hundred and eighteen, of the Customs and Excise Act, 1952.

## PART II

### *Customs and excise (prospective repeals as to sugar, tea, coffee and cocoa)*

Session and Chapter	Short Title	Extent of Repeal
<a href="#">6 &amp; 7 Geo. 5. c. 24.</a>	The Finance Act, 1916.	Section twenty-two.
<a href="#">9 &amp; 10 Geo. 5. c. 32.</a>	The Finance Act, 1919.	In section eight, subsection (1).  In section thirty-eight, the first paragraph of subsection (1).
<a href="#">14 &amp; 15 Geo. 5. c. 21.</a>	The Finance Act, 1924.	Section three.  In section forty-one, subsection (1).
<a href="#">16 &amp; 17 Geo. 5. c. 22.</a>	The Finance Act, 1926.	Section four.
<a href="#">9 &amp; 10 Geo. 6. c. 64.</a>	The Finance Act, 1946.	In section two, subsection (2).
<a href="#">12, 13 &amp; 14 Geo. 6. c. 47.</a>	The Finance Act, 1949.	Section one.
<a href="#">15 &amp; 16 Geo. 6. &amp; 1 Eliz. 2. c. 44.</a>	The Customs and Excise Act, 1952.	In section eighty-eight, in subsection (4), the words " sugar, molasses ".

The above repeals, so far as they relate to goods within any paragraph of subsection (1) of section three of this Act, shall not have effect until the time when by virtue of that subsection goods within that paragraph cease to be chargeable with duties of customs other than those under the Import Duties Act, 1958, but shall not affect any drawback or other relief in respect of duty paid or payable before that time; and subsection (2) of section thirty-eight of the Interpretation Act, 1889, shall apply to the above repeals of enactments contained in this Act as if they had been repealed by another Act.

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Session and Chapter	Short Title	Extent of Repeal
2 & 3 Eliz. 2. c. 44. 6 & 7 Eliz. 2. c. 6.	The Finance Act, 1954. The Import Duties Act, 1958.	<p>Section two hundred and fourteen.</p> <p>Section two hundred and eighteen.</p> <p>Sections two hundred and twenty-nine to two hundred and thirty-one (so far as not otherwise repealed).</p> <p>In section two hundred and fifty-nine, subsection (2).</p> <p>In section two hundred and seventy-one, proviso (ii) to subsection (3).</p> <p>In section three hundred and seven, in subsection (1) the definitions of " molasses " and " saccharin " .</p> <p>Section three.</p> <p>In section three, in subsection (2), the words from " any " where first occurring to " that is to say ", the word " either " and the words from " or ", where last occurring, onwards.</p> <p>In the First Schedule, in sub-paragraph (1) of paragraph 1 the words " subsection (1) of", the words "subject to the following sub-paragraph " and the words "in the said section eight" and sub-paragraph (2) of that paragraph.</p>
10 & 11 Eliz. 2. c. 44.	The Finance Act, 1962.	<p>In section three, subsections (1) to (5) and subsection (6) to the words " this Act and " .</p> <p>In the Fifth Schedule, Part I.</p> <p>The Sixth Schedule.</p>

The above repeals, so far as they relate to goods within any paragraph of subsection (1) of section three of this Act, shall not have effect until the time when by virtue of that subsection goods within that paragraph cease to be chargeable with duties of customs other than those under the Import Duties Act, 1958, but shall not affect any drawback or other relief in respect of duty paid or payable before that time; and subsection (2) of section thirty-eight of the Interpretation Act, 1889, shall apply to the above repeals of enactments contained in this Act as if they had been repealed by another Act.

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### PART III

#### *Income tax repeals*

Session and Chapter	Short Title	Extent of Repeal
<a href="#">2 &amp; 3 Eliz. 2. c. 44.</a>	The Finance Act, 1954.	In section twenty, the proviso to subsection (1) and subsection (3) from the second " the " to " but ", except as respects claims made on the basis that section eighteen of this Act shall not apply.
<a href="#">3 &amp; 4 Eliz. 2. c. 15.</a>	The Finance Act, 1955.	Subsection (2) of section two.
<a href="#">6 &amp; 7 Eliz. 2. c. 56.</a>	The Finance Act, 1958.	Subsection (1) of section fourteen.
<a href="#">7 &amp; 8 Eliz. 2. c. 58.</a>	The Finance Act, 1959.	Subsection (4) of section nineteen.

### PART IV

#### *Estate duty repeals*

Session and Chapter	Short Title	Extent of Repeal
<a href="#">57 &amp; 58 Vict. c. 30.</a>	The Finance Act, 1894.	In section seven, in subsection (2), the word " personal " in each place where it occurs, and (from 10th April), subsection (4).  In section twenty, subsections (1), (3) and (4) (from 10th April).
<a href="#">9 &amp; 10 Geo. 6. c. 13.</a>	The Finance (No. 2) Act, 1945.	In section fifty-four, subsection (2) (from 10th April).
<a href="#">11 &amp; 12 Geo. 6. c. 49.</a>	The Finance Act, 1948.	Section seventy-seven (as respects deaths whenever occurring)
<a href="#">12, 13 &amp; 14 Geo. 6. c. 47.</a>	The Finance Act, 1949.	In section twenty-eight, paragraph (c) of subsection (2).

The above repeals shall not have effect, unless expressed so to do, as respects deaths occurring before the commencement of this Act or, if expressed to have effect from 10th April, before the tenth day of April, nineteen hundred and sixty-two, and the repeal of paragraph (c) of subsection (2) of section twenty-eight of the Finance Act, 1949, shall have effect subject to the savings contained in the proviso to subsection (1) of section twenty-eight of this Act.

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Session and Chapter	Short Title	Extent of Repeal
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In section thirty-two, subsection (1) (from 10th April).

The above repeals shall not have effect, unless expressed so to do, as respects deaths occurring before the commencement of this Act or, if expressed to have effect from 10th April, before the tenth day of April, nineteen hundred and sixty-two, and the repeal of paragraph (c) of subsection (2) of section twenty-eight of the Finance Act, 1949, shall have effect subject to the savings contained in the proviso to subsection (1) of section twenty-eight of this Act.

## PART V

### *Stamp duty repeals*

Session and Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 39.	The Stamp Act, 1891.	Sections one hundred and four to one hundred and six.  In the First Schedule, the heading " Settlement" and the exemption following it.
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act, 1910.	In section seventy-four, subsection (4).
9 & 10 Geo. 6. c. 64.	The Finance Act, 1946.	In section fifty-three, subsection (1).

The above repeals shall have effect in relation to instruments made or executed on or after the first day of August, nineteen hundred and sixty-two, including instruments treated under subsection (2) of section fifty-three of the Finance Act, 1946, as bearing date on or after that day (to the extent that they are so treated).

## PART VI

### *Government annuity repeals*

Session and Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 5. c. 20.	The Law of Property Act, 1925.	In section one hundred and ninety-one, subsection (1) from the words " Where the rent" onwards, and in subsection (4) the words " or the Government annuity ".
19 & 20 Geo. 5. c. 27.	The Savings Banks Act, 1929.	The whole Act, so far as unrepealed.
19 & 20 Geo. 5. c. 29.	The Government Annuities Act, 1929.	Sections one to seven.

The above repeals, so far as they relate to the grant of immediate life annuities and matters connected therewith, shall not have effect in relation to any such annuity of which the purchase is completed (within the meaning of the First Schedule to the Government Annuities Act, 1929) on or before the last day of August, nineteen hundred and sixty-two.



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Session and Chapter	Short Title	Extent of Repeal
		<p>In section eight, in subsection (1), the words " and all annuities for years, whether immediate or deferred ".</p> <p>In section nine, subsection (2) and the proviso to subsection (3).</p> <p>Section twelve.</p> <p>In section thirteen, subsection (2) and in subsection (3), the words " or the Bank of England ".</p> <p>Sections fourteen and sixteen to eighteen.</p> <p>In section twenty-two, in subsection (1), paragraphs (a) to (c) and in paragraph (d) the words " or the books of the Bank of England ".</p> <p>In section twenty-three, in subsection (3), the words " purchase or ".</p> <p>Section twenty-eight.</p> <p>Section thirty, as respects accounts for any period after 5th January, 1963.</p> <p>In section thirty-two, subsection (1).</p> <p>In section thirty-three, paragraph (f), in paragraph (g) the words " in the books of the Bank of England or " and in paragraph (i) the words " of any stock or annuities or ".</p> <p>Sections thirty-seven to forty.</p> <p>In section forty-two, subsection (2) and the proviso to subsection (3).</p> <p>Section fifty-three.</p>

The above repeals, so far as they relate to the grant of immediate life annuities and matters connected therewith, shall not have effect in relation to any such annuity of which the purchase is completed (within the meaning of the First Schedule to the Government Annuities Act, 1929) on or before the last day of August, nineteen hundred and sixty-two.

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Session and Chapter	Short Title	Extent of Repeal
23 & 24 Geo. 5. c. 19.	The Finance Act, 1933.	In section fifty-four, in subsection (1), the words " annuities and ", subsection (2), in subsection (3) the words " for deferred savings bank annuities and" and the words " and invested in manner provided by this Act," and in subsection (4) the words " annuities and ", where first occurring, and the words from " and defrayed" onwards.
1 Edw. 8. & 1 Geo. 6. c. 54.	The Finance Act, 1937.	In section fifty-eight, paragraph (b) and in paragraph (c) the words " annuity or ".
2 & 3 Geo. 6. c. 117.	The National Loans Act, 1939.	In section sixty-three, in paragraph (h), the words " or any annuity for years ".
		Section sixty-five, as respects accounts for any period after 5th January, 1963.
		In section sixty-seven, subsection (1) from the beginning to the word " same ", except the words " All moneys which form part of the Government Annuities Investment Fund ", subsections (2) and (3), and in subsection (4) the words " stock and annuities " and paragraph (f) from " distinguishing " onwards.
		The First Schedule.
		Section forty-five.
		Section thirty-three.
		In the Second Schedule, in paragraph 5, subparagraph (c) and the words from " and such securities " onwards

The above repeals, so far as they relate to the grant of immediate life annuities and matters connected therewith, shall not have effect in relation to any such annuity of which the purchase is completed (within the meaning of the First Schedule to the Government Annuities Act, 1929) on or before the last day of August, nineteen hundred and sixty-two.

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Session and Chapter	Short Title	Extent of Repeal
11 & 12 Geo. 6. c. 39.	The Industrial Assurance and Friendly Societies Act, 1948.	In section six, subsection (3).
2 & 3 Eliz. 2. c. 44.	The Finance Act, 1954.	In the Fifth Schedule, paragraph 2.
4 & 5 Eliz. 2. c. 6.	The Miscellaneous Financial Provisions Act. 1955.	In section five, subsection (13).
9 & 10 Eliz. 2. c. 15.	The Post Office Act, 1961.	In section nineteen, subsection (7) from " and any" onwards.

The above repeals, so far as they relate to the grant of immediate life annuities and matters connected therewith, shall not have effect in relation to any such annuity of which the purchase is completed (within the meaning of the First Schedule to the Government Annuities Act, 1929) on or before the last day of August, nineteen hundred and sixty-two.

#### TABLE OF STATUTES REFERRED TO IN THIS ACT

Short Title	Session and Chapter
Interpretation Act, 1889	52 & 53 Vict. c. 63.
Stamp Act, 1891	54 & 55 Vict. c. 39.
finance Act, 1894	57 & 58 Vict. c. 30.
Finance (1909-10) Act, 1910	10 Edw. 7 & 1 Geo. 5. c. 8.
Finance Act, 1918	8 & 9 Geo. 5 c. 15.
Finance Act, 1919	9 & 10 Geo. 5. c. 32.
Finance Act, 1920	10 & 11 Geo. 5. c. 18.
Government of Ireland Act, 1920	10 & 11 Geo. 5. c. 67.
Irish Free State (Consequential Provisions) Act, 1922 (Session 2)	13 Geo. 5 (Session 2) c. 2.
Finance Act, 1924	14 & 15 Geo. 5. c. 21.
Settled Land Act, 1925	15 & 16 Geo. 5. c. 18.
Finance Act, 1928	18 & 19 Geo. 5. c. 17.
Government Annuities Act, 1929	19 & 20 Geo. 5. c. 29.
Betting and Lotteries Act, 1934	24 & 25 Geo. 6. c. 58.
Tithe Act, 1936	26 Geo. 5 & 1 Edw. 8. c. 43.
Finance Act, 1937	1 Edw. 8 & 1 Geo. 6. c. 54.
Finance Act, 1938	1 & 2 Geo. 6. c. 46.
National Loans Act, 1939	2 & 3 Geo. 6. c. 117.
Finance Act, 1940	3 & 4 Geo. 6. c. 29.
Finance (No. 2) Act, 1940	3 & 4 Geo. 6. c. 48.
Finance (No. 2) Act, 1945	9 & 10 Geo. 6. c. 13.

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Short Title	Session and Chapter
Finance Act, 1946	9 & 10 Geo. 6. c. 64.
Finance Act, 1947	10 & 11 Geo. 6. c. 35.
National Assistance Act, 1948	11 & 12 Geo. 6. c. 29.
Finance Act, 1948	11 & 12 Geo. 6. c. 49.
Gas Act, 1948	11 & 12 Geo. 6. c. 67.
Finance Act, 1949	12, 13 & 14 Geo. 6. c. 47.
Finance Act, 1951	14 & 15 Geo. 6. c. 43.
Tithe Act, 1951	14 & 15 Geo. 6. c. 62.
Finance Act, 1952	15 & 16 Geo. 6. c. 33.
Income Tax Act, 1952	15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.
Customs and Excise Act, 1952	15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
Finance Act, 1953	1 & 2 Eliz. 2. c. 34.
Finance Act, 1954	2 & 3 Eliz. 2. c. 44.
Sugar Act, 1956	4 & 5 Eliz. 2. c. 48.
Finance Act, 1956	4 & 5 Eliz. 2. c. 54.
Finance Act, 1957	5 & 6 Eliz. 2. c. 49.
Import Duties Act, 1958	6 & 7 Eliz. 2. c. 6.
Prevention of Fraud (Investments) Act, 1958	6 & 7 Eliz. 2. c. 45.
Finance Act, 1958	6 & 7 Eliz. 2. c. 56.
Finance Act, 1959	7 & 8 Eliz. 2. c. 58.
European Free Trade Association Act, 1960	8 & 9 Eliz. 2. c. 19.
Finance Act, 1960	8 & 9 Eliz. 2. c. 44.
Finance Act, 1961	9 & 10 Eliz. 2. c. 36.
Vehicles (Excise) Act, 1962	10 & 11 Eliz. 2. c. 13.