

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1963, SCHEDULE 14. (See end of Document for details)

SCHEDULE 14

Section 73.

GENERAL REPEALS

Modifications etc. (not altering text)

- C1** The text of Sch. 14 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

F1

Textual Amendments

- F1** Sch. 14 Pt. I repealed by Statute Law (Repeals) Act 1989 (c.43), s. 1(1), **Sch. 1 Pt. II**

PART II

INCOME TAX REPEALS

| Chapter | Short Title | Extent of Repeal |
|------------------------|-----------------------|--|
| 3 & 4 Eliz. 2. c. 15. | The Finance Act 1955. | Section 2(3). |
| 4 & 5 Eliz. 2. c. 54. | The Finance Act 1956. | In section 40(1), in the proviso, the word “or”. |
| 5 & 6 Eliz. 2 c. 49. | The Finance Act 1957. | Section 12(4). In section 23(1), the proviso. |
| 6 & 7 Eliz. 2. c. 56. | The Finance Act 1958. | Section 14(2). |
| 7 & 8 Eliz. 2. c. 58. | The Finance Act 1959. | Section 27. |
| 9 & 10 Eliz. 2. c. 36. | The Finance Act 1961. | Section 16. In section 23, subsections (2) to (6). In section 26, subsections (2) and (3). |

The above repeals shall have effect as respects tax for the year 1963–64 and subsequent years of assessment.

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PART III

REPEAL RELATING TO ESTATE DUTY

| Chapter | Short Title | Extent of Repeal |
|-------------------------|-----------------------|-------------------------|
| 10 & 11 Eliz. 2. c. 44. | The Finance Act 1962. | Section 27(1). |

The above repeal shall have effect as respects deaths occurring on or after the 4th April 1963.

PART IV

STAMP DUTY REPEALS

| Chapter | Short Title | Extent of Repeal |
|----------------------|---------------------------------|---|
| 23 & 24 Vict. c. 5. | The Indian Securities Act 1860. | Section 2. |
| 33 & 34 Vict. c. 71. | The National Debt Act 1870. | Section 71. |
| 40 & 41 Vict. c. 59. | The Colonial Stock Act 1877. | Section 8. |
| 54 & 55 Vict. c. 39. | The Stamp Act 1891. | Section 76. In section 77, subsections (3) and (4). Section 78. Section 84. Section 107. Section 108. In section 109, subsection 92). In Schedule 1, the heading “Conveyance of Transfer whether on sale or otherwise” and in the heading “Conveyance or Transfer by way of security” the words “(except such stocj as aforesaid)”, in the heading “Lease or Tack” paragraph (1), in the heading “Marketable Security” paragraph (1)(a) and (c) and paragraphs (3) and (4), and the heading “Share Warrant and Stock Certificate to Bearer”. |
| 58 & 59 Vict. c. 16. | The Finance Act 1895. | Section 14. |

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| 62 & 63 Vict. c. 9. | The Finance Act 1899. | Section 4. In section 5, subsection (1) and in subsection (2) the words down to “that section ; and” and the words “under this section”. |
| | | Section 6. |
| 10 Edw. 7 & 1 Geo. 5. c. 8. | The Finance (1909–10) Act 1910. | Section 75. |
| | | Section 76. |
| 1 & 2 Geo. 5. c. 48. | The Finance Act 1911. | Section 13. |
| 10 & 11 Geo. 5. c. 18. | The Finance Act 1920. | Section 38. |
| 26 Geo. 5 & 1 Edw. 8. c. 34. | The Finance Act 1936. | Section 28. |
| 2 & 3 Geo. 6. c. 41. | The Finance Act 1939. | In section 37, subsection (5) and in subsection (6) the definition of “stock” and “guaranteed stock”. |
| 7 & 8 Geo. 6. c. 23. | The Finance Act 1944. | Section 44. |
| 9 & 10 Geo. 6. c. 23. | The Finance Act 1946. | Section 55. In section 57, in the definition of “certificate to bearer” the words from “or the delivery of which” to the end. |
| 10 & 11 Geo. 6. c. 35. | The Finance Act 1947. | In section 52, subsections (1) and (2) except so far as they relate to the duty chargeable under sections 77 and 79 of the Finance (1909–10) Act 1910. Section 53 except subsection (4). Section 54(1) and (2). Section 55. |
| 14 Geo. 6. c. 15. | The Finance Act 1950. | Section 37. Section 38. |
| 1 & 2 Eliz. 2. c. 34. | The Finance Act 1953. | Section 31(2). |
| 6 & 7 Eliz. 2. c. 56. | The Finance Act 1958. | Section 34 except subsections (4) and (8). |
| 7 & 8 Eliz. 2. c. 58. | The Finance Act 1959. | Section 31. |
| 9 & 10 Eliz. 2. c. 36. | The Finance Act 1961. | Section 34(2). |

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

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The above repeals shall come into force on 1st August 1963.

PART V

LAND TAX REDEMPTION REPEALS

| Chapter | Short Title | Extent of Repeal |
|--------------------|-----------------------------------|--|
| 42 Geo. 3. c. 116. | The Land Tax Redemption Act 1802. | <p>From the beginning of the Act to section 77.</p> <p>Section 78 from the beginning of the section to the words “forthwith extinguished”.</p> <p>Section 79 from the beginning of the section to the words “forthwith extinguished”.</p> <p>Sections 80 and 81.</p> <p>Section 82 from the beginning of the section to the words “borne in future”.</p> <p>Sections 83 and 84.</p> <p>In section 114 the proviso.</p> <p>Sections 131 to 139.</p> <p>Sections 143 to 149.</p> <p>In section 155 the words from the beginning of the section to “purchased as aforesaid” and the words from “and the rest of such manors” to the end of the section.</p> <p>Section 164 onwards to the end of the Act.</p> |
| 45 Geo. 3. c. 77. | The Land Tax Redemption Act 1805. | The whole Act. |
| 50 Geo. 3. c. 58. | The Land Tax Redemption Act 1810. | Section 2 from the beginning of the section to the words “forthwith extinguished”. |
| 53 Geo. 3. c. 123. | The Land Tax Redemption Act 1813. | <p>Sections 1 to 12.</p> <p>Section 13 except as respects money arising from compulsory redemption</p> |

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Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1963, SCHEDULE 14. (See end of Document for details)*

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| | | under section 39 of the Finance Act 1949. |
| | | Sections 14 to 22. |
| | | Section 26 from the beginning of the section to the words “with any other living” in the second place where they occur. |
| | | Section 27. |
| | | Section 28 from the beginning of the section to the words “forthwith extinguished”. |
| | | Section 29 onwards to the end of the Act. |
| 54 Geo. 3. c. 173. | The Land Tax Redemption Act 1814. | The whole Act. |
| 57 Geo. 3. c. 100. | The Land Tax Redemption Act 1817. | The whole Act except sections 20 and 21. |
| 5 Geo. 4. c. 78. | The Duchy of Cornwall Act 1824. | The whole Act. |
| 1 & 2 Vict. c. 58. | The Land Tax Redemption Act 1838. | The whole Act. |
| 8 & 9 Vict. c. 118. | The Inclosure Act 1845. | In section 138 the words “the land tax or of”. |
| 16 & 17 Vict. c. 90. | The Land Tax Redemption (Investment) Act 1853. | The whole Act except as respects money arising from compulsory redemption under section 39 of the Finance Act 1949. |
| 16 & 17 Vict. c. 117. | The Land Tax Redemption (No. 2) Act 1853. | The whole Act. |
| 59 & 60 Vict. c. 28. | The Finance Act 1896. | Part VI except sections 33 and 36. Section 33 except paragraph (a). In section 36, paragraph (1). In section 39 the words from “Part six” to the end of the section. |
| 12, 13 & 14 Geo. 6. c. 47. | The Finance Act 1949. | Section 41. |

The above repeals shall come into force on the passing of this Act.

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PART VI

OTHER LAND TAX REPEALS

| Chapter | Short Title | Extent of Repeal |
|-----------------------|--|---|
| 38 Geo. 3. c. 5. | The Land Tax Act 1797. | The whole Act except sections 30 and 31. |
| 38 Geo. 3. c. 48. | The Land Tax Commissioners Act 1798. | The whole Act. |
| 7 & 8 Geo. 4. c. 17. | The Distress (Costs) Act 1827. | The words “land tax”. |
| 7 & 8 Geo. 4. c. 75. | The Land Tax Commissioners Act 1827. | The whole Act. |
| 9 Geo. 4. c. 38. | The Land Tax Commissioners Act 1828. | The whole Act. |
| 3 & 4 Will. 4. c. 13. | The Public Revenue (Scotland) Act 1833. | In section 1 the words “land tax or”. Section 4. In section 8 the words “and land tax”. |
| 8 & 9 Vict. c. 18. | The Land Clauses Consolidation Act 1845. | In section 69 the words “the purchase or redemption of the land tax or”. |
| 8 & 9 Vict. c. 19. | The Land Clauses Consolidation (Scotland) Act 1845. | In section 67 the words “the purchase or redemption of the land tax or”. |
| 20 & 21 Vict. c. 58. | The Lands Valuation (Scotland) Act 1857. | In section 3 the words “or the land tax”. |
| 23 & 24 Vict. c. 112. | The Defence Act 1860. | In section 33 the words “land tax”. |
| 43 & 44 Vict. c. 19. | The Taxes Management Act 1880. | The whole Act. |
| 46 & 47 Vict. c. 62. | The Revenue Act 1883. | Sections 12 and 13. |
| 47 & 48 Vict. c. 62. | The Revenue Act 1884. | Section 7. |
| 51 & 52 Vict. c. 20. | The Glebe Lands Act 1888. | In section 4(2)(b) the words “land tax”. |
| 52 & 53 Vict. c. 42. | The Revenue Act 1889. | Section 14. |
| 52 & 53 Vict. c. 50. | The Local Government (Scotland) Act 1889. | Section 102. |
| 55 & 56 Vict. c. 25. | The Taxes (Regulation of Remuneration) Amendment Act 1892. | The whole Act. |

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| 61 & 62 Vict. c. 10. | The Finance Act 1898. | Part IV. |
| 6 Edw. 7. c. 52. | The Land Tax Commissioners Act 1906. | The whole Act. |
| 10 & 11 Geo. 5. c. 18. | The Finance Act 1920. | Section 63. |
| 11 & 12 Geo. 5. c. 32. | The Finance Act 1921. | Section 64. |
| 15 & 16 Geo. 5. c. 18. | The Settled Land Act 1925. | In section 73(1)(ii) the words “land–tax”. |
| 15 & 16 Geo. 5. c. 20. | The Law of Property Act 1925. | In section 1(2)(d) the words “Land tax”. |
| 15 & 16 Geo. 5. c. 21. | The Land Registration Act 1925. | In section 70(1)(e) the words “Land tax”. |
| 15 & 16 Geo. 5. c. 24. | The Universities and College Estates Act 1925. | In section 26(1)(ii) the words “land–tax”. |
| 15 & 16 Geo. 5. c. 87. | The Tithe Act 1925. | Section 8(2). In section 10(4) the words “land tax or other”. |
| 17 & 18 Geo. 5. c. 10. | The Finance Act 1927. | Section 54. |
| 18 & 19 Geo. 5. c. 17. | The Finance Act 1928. | Section 33. |
| 21 & 22 Geo. 5. c. 28. | The Finance Act 1931. | Section 37. |
| 23 & 24 Geo. 5. c. 41. | The Administration of Justice (Scotland) Act 1933. | In section 7 the words “the Taxes Management Act 1880”. |
| 1 & 2 Geo. 6. c. 46. | The Finance Act 1938. | Section 52. |
| 2 & 3 Geo. 6. c. 75. | The Compensation (Defence) Act 1939. | In section 2(2) the words “and the enactments relating to land tax”. |
| 5 & 6 Geo. 6. c. 21. | The Finance Act 1942. | Section 42. Schedule 10 Part II. |
| 9 & 10 Geo. 6. c. 13. | The Finance (No. 2) Act 1945. | Section 60(1). Schedule 9. |
| 12, 13 & 14 Geo. 6. c. 47. | The Finance Act 1949. | Sections 37 and 38. Section 42(1), (2), (3), (5). Section 43 but not so as to affect regulations made under that section before the passing of this Act. Section 44(2)(a) including the word “and”. Section 45(3). |

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| 14 & 15 Geo. 6. c. 39. | The Common Informers Act 1951. | In the Schedule the entry relating to the Land Tax Commissioners Act 1798. |
| 15 & 16 Geo. 6. & 1 Eliz. 2. c. 10. | The Income Tax Act 1952. | In section 461, in subsection (1) and in subsection (2), the words “and land tax”. |
| 10 & 11 Eliz. 2. c. 44. | The Finance Act 1962. | Section 27(2). |

The above repeals shall come into force on 1st October 1963, and shall not affect the operation of any enactment in relation to land tax chargeable for the year from 25th March 1962 to 24th March 1963 or for any earlier period, or in relation to the collection or recovery of any such tax.

PART VII

IRISH LAND PURCHASE REPEALS

| Chapter | Short Title | Extent of Repeal |
|------------------------|---|--|
| 54 & 55 Vict. c. 48. | The Purchase of Land (Ireland) Act 1891. | Sections 1, 2 and 4. |
| 55 & 56 Vict. c. 48. | The Bank Act 1892. | In section 4(6), the words “and Guaranteed Land stock”, the word “two”, the words “in the case of the Local Lands stock” and the words from “and in the case” to the end of the section. |
| 10 & 11 Geo. 5. c. 67. | The Government of Ireland Act 1920. | In section 26(5), in the definition of “purchase annuities” the words from “in addition” to “1891” where it first occurs. |
| 25 & 26 Geo. 5. c. 21. | The Northern Ireland Land Purchase (Winding-up) Act 1935. | In Schedule 2, paragraph (a), the words “the Land Purchase Account”. |
| 1 & 2 Geo. 6. c. 25. | The Eire (Confirmation of Agreements) Act 1938. | In Schedule 2, paragraph 1. |
| 5 & 6 Geo. 6. c. 21. | The Finance Act 1942. | In Schedule 11, Part I, the words “Guaranteed Land Stock”. |
| 7 & 8 Eliz. 2. c. 6. | The National Debt Act 1958. | In section 15(1), the words “Guaranteed Land Stock”. |

The above repeals shall come into force one month after the date fixed by the Treasury under this Act for the redemption of Guaranteed Land Stock.

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PART VIII

F2
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Textual Amendments

F2 Sch. 14 Pt. VIII repealed by Statute Law (Repeals) Act 1986 (c.12), s. 1(1), **Sch. 1 Pt. III**

Status:

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

Changes to legislation:

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