



Finance Act 1964

CHAPTER 49

FINANCE ACT 1964

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CUSTOMS AND EXCISE

- 1 Spirits
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- 6 Hydrocarbon oils: reliefs
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SCHEDULES

- SCHEDULE 1 — Spirits (Rates of Customs and Excise Duties)
- SCHEDULE 2 — Beer (Rates of Customs and Excise Duties and Drawbacks)
- SCHEDULE 3 — Wine (Rates of Customs Duties)
- SCHEDULE 4 — British Wine (Rates of Excise Duty)
- SCHEDULE 5 — Tobacco (Rates of Customs and Excise Duties and Drawbacks)
- SCHEDULE 6 — Hydrocarbon Oils
 - PART I — PURPOSES FOR WHICH REGULATIONS MAY BE MADE UNDER SECTION 6(5) OF THIS ACT

As to grant of relief under section 6(1), (2) or (4)

- 1 Regulating the approval of persons for purposes of section 6(1),...
- 2 Enabling permission under section 6(1) of this Act to be...
- 3 Requiring claims for repayment under section 6(2) of this Act...

As to mixing of oils

- 4 Imposing restrictions, in lieu of those contained in section 208(1)...

As to marking of oils

- 5 Prescribing the substances which are to be used as markers....
- 6 Providing that the presence of a marker shall be disregarded...
- 7 Requiring as a condition of allowing rebate on, or delivery...
- 8 Prohibiting the addition to any oils of any prescribed marker...
- 9 Prohibiting the removal from any oils of any prescribed marker...
- 10 Prohibiting the addition to oils of any substance, not being...
- 11 Regulating the storage or movement of prescribed markers.
- 12 Requiring any person who adds a prescribed marker to any...
- 13 Requiring, in such circumstances or subject to such exceptions as...
- 14 Requiring any person who supplies any oils in which a...
- 15 Prohibiting the sale of any oils the colour of which...
- 16 Prohibiting the importation of oils in which any prescribed marker,...

As to control of storage, supply etc. of oils, entry of premises, etc.

- 17 Regulating the storage or movement of oils.
- 18 Restricting the supplying of oils in respect of which rebate...
- 19 Requiring a person owning or possessing a vehicle to which...
- 20 Requiring the production of books or documents relating to the...
- 21 Authorising the entry and inspection of premises, other than private...

Interpretation

- 22 In this Part of this Schedule— " oils " means...
PART II — AMENDMENT OF SECTION 200(3) AND (4) OF CUSTOMS AND
EXCISE ACT 1952
- 23 In subsection (3) of the said section 200, for the...
- 24 In subsection (4) of that section— (a) for the word...
PART III — RESTRICTIONS ON USE OF OILS TO WHICH SECTION 6(1) OR (4)
OF THIS ACT APPLIES
- 25 Except with the consent of the Commissioners, no oil in...
- 26 (1) Any person who uses or acquires oil in contravention...
- 27 Any oil acquired, taken into a vehicle, appliance or storage...
- 28 Paragraphs 25 to 27 above shall apply in relation to...
PART IV — SAMPLING
- 29 (1) Part II of Schedule 2 to the Finance Act...
- 30 The said Part II, as so amended, shall have effect...

SCHEDULE 7 — Leases to Traders and Others
PART I

Meaning of " capital sum "

- 1 In section 17 of this Act (in this Schedule referred...

Transactions amounting to the obtaining of a capital sum

- 2 (1) References in the principal section to a sum obtained...

Transactions not at arm's length

- 3 (1) References in the principal section to sums obtained in...

Partnerships and joint interests

- 4 (1) For the purposes of the principal section and this...

Meaning of " associate "

- 5 For the purposes of this Schedule, and in construing the...

Additional capital sum in respect of same interests

- 6 (1) So far as in respect of a capital sum—...

Consequential adjustments of income tax and the profits tax

- 7 (1) There shall be made all such adjustments of income...

PART II

Status: This is the original version (as it was originally enacted).

Hire-purchase agreements

- 8 (1) If the lease constitutes a hire-purchase agreement, for the...

Disposition of part of rights under hire-purchase agreement

- 9 (1) If the capital sum represents the consideration for part...

Meaning of "hire-purchase agreement"

- 10 (1) In this Part of this Schedule "hire-purchase agreement"...

SCHEDULE 8 — Modification of Enactments for Purposes of Section 24

THE FINANCE ACT 1942

(5 & 6 Geo. 6. c. 21)

- 1 Section 47(2) shall apply in relation to securities of the...
2 Section 47(4)(b) shall cease to have effect.
3 Part III of Schedule 11, so far as applicable in...

THE INCOME TAX ACT 1952

(15 & 16 Geo. 6 & 1 Eliz. 2. c. 10)

- 4 For the words "Government stock registered or inscribed in the...
5 In section 121, the definition of "Government stock registered or...
6 In section 196(6), for the words "registered in the books...
7 Paragraphs 4 to 6 above shall apply only in relation...

THE MISCELLANEOUS FINANCIAL PROVISIONS ACT 1955

(4 & 5 Eliz. 2. c. 6)

- 8 Section 5(11), and in section 5(15) the words from "Subject"...
9 In relation to United Kingdom Government securities entered in the...

THE STOCK TRANSFER ACT 1963

(1963 c. 18)

- 10 In section 1(4)(c), the words " or the register of..."

SCHEDULE 9 — Repeals