



Finance Act 1967

1967 CHAPTER 54

PART I

CUSTOMS AND EXCISE

1 ^{F1}

Textual Amendments

F1 S. 1 repealed by [Finance Act 1969 \(c. 32\), s. 61 \(6\), Sch. 21 Pt. I](#); [Alcoholic Liquor Duties Act 1979 \(c. 4\), s. 92 \(2\), Sch. 4 Pt. I](#).

2 ^{F2}

Textual Amendments

F2 S. 2 repealed by [Customs and Excise Duties \(General Reliefs\) Act 1979 \(c. 3\), s. 19\(2\), Sch. 3 Pt. I](#).

3 ^{F3}

Textual Amendments

F3 S. 3 repealed by [Customs and Excise Management Act 1979 \(c. 2\), s. 177\(3\), Sch. 6 Pt. I](#).

4 ^{F4}

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967, Part I. (See end of Document for details)

Textual Amendments

F4 S. 4 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177 (3), Sch. 6 Pt. I; Alcoholic Liquor Duties Act 1979 (c. 4), s. 92(2), **Sch. 4 Pt. I**.

5

[^{F5}(1) As from 1st October 1967, an excise licence shall not be required for the sale by retail of intoxicating liquor or for the supply of such liquor in a registered club to members of that club and their guests^{F6}...

(a) ^{F7}

^{F8}(c) ^{F9}

(d) ^{F9}

^{F10}(e)

(2) ^{F11}

(3) In this section the expression “registered club” means a club^{F12} ... which is a registered club within the meaning of the Licensing (Scotland) Act^{M1} [^{F13}1976].]

Textual Amendments

F5 S. 5 repealed (S.) (1.9.2009) by The Licensing (Scotland) Act 2005 (Consequential Provisions) Order 2009 (S.S.I. 2009/248), art. 1(1), **Sch. 2**

F6 Words in s. 5(1) repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)

F7 S.5(1)(a)(b) repealed by Customs and Excise Management Act 1979 (c. 2), **Sch. 6 Pt. I**;

F8 S. 5(1)(c) repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), Sch. 6 para. 37(a), **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)

F9 S. 5(1)(d) repealed (S.) by Licensing (Scotland) Act 1976 (c. 66), s. 136 (2), Sch. 8

F10 S. 5(1)(e) repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)

F11 S. 5(2) repealed by Customs and Excise Management Act 1979 (c. 2), **Sch. 6 Pt. I**

F12 Words in s. 5(3) repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), Sch. 6 para. 37(b), **Sch. 7** (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)

F13 S. 5(3) words substituted (S.) by Licensing (Scotland) Act 1976 (c. 66), s. 136 (1), sch. 7 para. 5.

Modifications etc. (not altering text)

C1 The text of ss. 5(1)(c)(e)(3), 27(2), 45(2)(3)(c)(f)(8), Schs. 7, 16, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

M1 1976 c. 66.

6

..... ^{F14}

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1967, Part I. (See end of Document for details)

Textual Amendments

F14 S. 6 repealed by [Alcoholic Liquor Duties Act 1979 \(c. 4\), s. 92 \(2\)](#), Sch. 4 Pt. I.

7 Pool betting duty.

(1) **F15**

(8) Paragraph 13(f) of Schedule 2 to the ^{M2}Betting, Gaming and Lotteries Act 1963 (which requires the rules applying to any competition promoted by a registered pools promoter to be notified to the accountant appointed for the purpose by the registering authority before the first of the relevant sporting or other events takes place) shall have effect with the insertion after the word “notified” of the words “to the Commissioners of Customs and Excise and”; and if any such promoter is, under paragraph 29(2) of the said Schedule 2, guilty of an offence by reason of a failure to comply with the duty imposed on him by virtue of this subsection—

- (a) paragraph 29(3) of that Schedule (which empowers the registering authority to take proceedings for such an offence in England) shall not apply; but
- (b) [^{F16}sections 145 and 151 of the Customs and Excise Management Act 1979] (which relate respectively to the institution of proceedings and the application of penalties imposed and costs or, in Scotland, expenses awarded under [^{F16}the customs and excise Acts]) shall apply in relation to that offence and to any fine imposed or costs or expenses awarded in connection therewith as if they were an offence or, as the case may be, a penalty imposed or costs or expenses awarded under [^{F16}the customs and excise Acts].

(9) **F15**

Textual Amendments

F15 S. 7(1)—(7),(9) repealed by [Betting and Gaming Duties Act 1972 \(c. 25\), s. 29\(2\) Sch. 7](#)

F16 Words substituted by [Customs and Excise Management Act 1979 \(c. 2\), s. 177 \(1\)](#), sch. 4 para. 12 table pt. 1.

Marginal Citations

M2 1963 c. 2.

8, 9. **F17**

Textual Amendments

F17 Ss. 8, 9 repealed by [Finance Act 1972 \(c. 41\), ss. 54\(8\), 134\(7\), sch. 28 pt. II.](#)

10 **F18**

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1967, Part I. (See end of Document for details)*

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Textual Amendments

F18 S. 10 repealed by Statute Law (Repeals) Act 1971 (c. 52), s. 1, **Sch. Pt. VIII**

11, 12. **F19**

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Textual Amendments

F19 Ss. 11, 12 repealed by Vehicles (Excise) Act 1971 (c. 10), **s. 39** (5), Sch. 8 Pt. I.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1967, Part I.