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SCHEDULE 4

SAVINGS AND TRANSITORY PROVISIONS

Declaration of secrecy

- 1 (1) Section 6(4) of this Act shall not apply to a person who, before 10th July 1964, made a declaration in any of the forms set out in Schedule 2 to the Income Tax Act 1952, or a declaration of secrecy in a form approved by the Board.
- (2) General or Special Commissioners or other persons who made declarations in the form in Part I of Schedule 1 to the Income Tax Management Act 1964, or in the form in Schedule 2 to the Income Tax Act 1952, before the coming into force of paragraph 16 of Schedule 10 to the Finance Act 1965 (which included in the form of declaration a reference to the new taxes imposed by that Act) shall be subject to the same obligations as to secrecy with respect to those taxes as they are subject to with respect to income tax.
- (3) The repeals made by the principal Act shall not alter the effect or validity of any declaration made before the commencement of this Act.

Information about interest paid or credited without deduction of tax by banks, etc.

- 2 A notice served under section 29 of the Income Tax Act 1952 (re-enacted in section 17 of this Act) on the Postmaster General before 1st October 1969 shall, if it has not been complied with before that date, be deemed to have been served on the Director of Savings; and section 17(1) of this Act shall, in its application to the National Savings Bank, have effect as if the reference to interest paid or credited by the Director of Savings included, as regards any period before the said date, a reference to interest paid or credited by the Postmaster General to depositors.

Assessments

- 3 (1) Section 36 of this Act shall not apply to tax for any year before the year 1.936-37.
- (2) Section 41 of this Act shall not apply to any assessment signed before 6th April 1965.

Claims

- 4 (1) This paragraph has effect as respects relief under any enactment repealed by the principal Act, or repealed or terminated by any Act passed before that Act, so far as it remains in force after the commencement of this Act.
- (2) Section 42 of this Act shall apply to any such relief in like manner as section 9 of the Income Tax Management Act 1964 would have applied but for the passing of this Act, and nothing in the repeals made by the principal Act shall affect any enactment determining whether the claim is made to the inspector or the Board, or the Commissioners to whom an appeal lies on the claim.
- 5 An appeal, or other proceedings in the nature of an appeal, instituted on a claim, or proceedings in the nature of a claim, made before 6th April 1965 shall be continued before the same Commissioners notwithstanding that, under Schedule 2 to this Act or Schedule 2 to the Income Tax Management Act 1964, an appeal on the claim should have been made to some other Commissioners.

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- 6 (1) Any relief obtainable under section 87(8) of the Finance Act 1965 (transitional relief for existing companies on cessation of trade) by way of discharge or repayment of tax shall be given on the making of a claim.
- (2) After the making of such a claim in respect of a trade no notice as regards the trade shall be given or revoked under section 129 of the Income Tax Act 1952 or section 80(6) of the Finance Act 1965 (period of computation of profits for second and third years of trade).

Choice of Commissioners to hear proceedings

- 7 Neither section 44 of this Act nor any other provision in this Act shall apply to an appeal against an assessment signed, claim made, or other proceedings instituted, before 6th April 1965 so as to require the proceedings to be heard by Commissioners other than those who would have heard the proceedings if the Income Tax Management Act 1964 had not passed.

Settling of appeals by agreement

- 8 Section 54 of this Act shall apply to the Board of Referees as it applies to the General or Special Commissioners (that is to say in any appeal to the Board of Referees in any jurisdiction under an enactment repealed by the Finance Act 1965).

Interest on tax

- 9 (1) For the purposes of section 86(3) of this Act, the tax charged by any assessment by virtue of section 15(2) of the Finance Act 1967 (increase of surtax rates for 1965-66) shall be treated as if it had been charged by an assessment separately made.
- (2) For the purposes of section 88 of this Act the due date for payment of so much of any surtax for the year 1965-66 as is attributable to subsection (1) of the said section 15 shall be taken to be 1st September 1967, instead of 1st January 1967.

Penalties, etc.

- 10 Section 98 of this Act shall have effect as if the Table contained in it (columns 1 and 2 of which correspond respectively to columns 2 and 3 of Schedule 6 to the Finance Act 1960) included, in the appropriate column, so far as they remain in force, the enactments and regulations mentioned in or added to the said Schedule 6 which were repealed or terminated by any Act passed before this Act.
- 11 Section. 103(2) of this Act shall not apply to tax for any year before the year 1936-37.
- 12 The repeals made by the principal Act shall not affect proceedings for any offence punishable under section 505 of the Income Tax Act 1952 and committed before the repeal of the said section 505 by the Theft Act 1968, or, in Northern Ireland, by the Theft Act (Northern Ireland) 1969.

Northern Ireland

- 13 For the purposes of section 3 of the Northern Ireland Act 1962 (appellate jurisdiction of High Court in Northern Ireland under enactments passed before that

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- Act) any provision of this Act reproducing such an enactment shall be treated as also having been passed before the passing of the said Act of 1962.
- 14 Part V of this Act, and the repeal by the principal Act of the provisions corresponding to Part V of this Act, shall not apply to proceedings falling within paragraph 10(1) of Schedule 5 to the Income Tax Management Act 1964 (assessments, etc. for 1964-65 and earlier years).