



# Finance Act 1972

## 1972 CHAPTER 41

### PART II

#### CAR TAX AND PURCHASE TAX

#### 55 Amendments consequential on replacement of purchase tax.

(1) In section 14(2) of the <sup>M1</sup>Crown Proceedings Act 1947 (summary applications to High Court for payment of purchase tax and furnishing of information relating thereto) and in section 14 of that Act as it applies in Northern Ireland for the words “purchase tax” in paragraphs (c) and (d) there shall be substituted the words “value added tax”; but without prejudice to the operation of that section as originally enacted (or of the section substituted for Northern Ireland) with respect to purchase tax becoming due before the coming into force of this section or with respect to so much of the enactments relating to purchase tax as remains in force thereafter.

(2) ..... F1

(4) ..... F2

(5) In section 9 of the <sup>M2</sup> International Organisations Act 1968 for the words “or of purchase tax” there shall be substituted the words “value added tax or car tax” and in paragraph 7 of Schedule 1 to that Act for the words “purchase tax paid on any goods” there shall be substituted the words “car tax paid on any vehicles and value added tax paid on the supply of any goods or services”; but without prejudice to the operation of that section or paragraph as originally enacted with respect to purchase tax becoming due before the coming into force of this section.

<sup>F3</sup>(6) .....

(7) This section shall come into force on 1st April 1973.

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1972, Section 55. (See end of Document for details)*

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#### **Textual Amendments**

- F1** S. 55(2)(3) repealed by [Customs and Excise Duties \(General Reliefs\) Act 1979 \(c. 3\)](#), s. 19(2), **Sch. 3 Pt. I**
- F2** S. 55(4) repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 6 Pt. I**
- F3** S. 55(6) repealed (1.9.1994) by [1994 c. 22](#), ss. 65, 66(1), **Sch. 5 Pt. I** (with s. 57(4))

#### **Modifications etc. (not altering text)**

- C1** The text of ss. 55(1)(5)(6)(7), 128(2)(3) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

#### **Marginal Citations**

- M1** [1947 c. 44](#).
- M2** [1968 c. 48](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1972, Section 55.