

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1978, SCHEDULE 13. (See end of Document for details)

SCHEDULES

SCHEDULE 13

Section 80.

REPEALS

Modifications etc. (not altering text)

- C1** The text of ss. 8, 9, 77, 80(3)(b) and Schs. 1, 11 and 13 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

CUSTOMS AND EXCISE

| Chapter | Short title | Extent of repeal |
|------------------------------------|----------------------------------|---|
| 9 & 10 Geo. 5. c. 32. | The Finance Act 1919. | Section 8. Section 38(1). |
| 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. | The Customs and Excise Act 1952. | In section 37(1), the proviso. Section 70. In section 221(2), the words “and the component parts of any such mechanical lighters” and the words “or component parts thereof”. In section 222, in subsection (1)(a), the words from “(other” to “flint)”, in subsection (2) the words “Subject to the next following subsection” and subsection (3). In section 248(2), the words “manufacturer of glucose or saccharin”. In section 249(5), the words “manufacturers of glucose or saccharin”. |

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| | | In section 307(1), the definitions of “excise trade”, “excise trader”, “tobacco” and “tobacco refuse” and, in the definition of “importer”, the word “customs”. |
| | | Section 308(1) and (2). |
| | | In section 309, in subsection (3), the words from “such part” to the end and, in subsection (5), the words “customs or”. |
| | | Section 311. |
| | | Schedule 8. |
| 1 & 2 Eliz. 2. c. 34. | The Finance Act 1953. | In section 3(3) the words from “other” to “domestic use”. |
| 5 & 6 Eliz. 2. c. 49. | The Finance Act 1957. | In Schedule 2, in paragraph 1(2) the words from “and for the purposes” to the end, paragraph 1(3), paragraph 2 and paragraph 4(2)(b). |
| 6 & 7 Eliz. 2 c. 6. | The Import Duties Act 1958. | In section 5(1), the words from “which” to the end. |
| 1964 c. 92. | The Finance (No. 2) Act 1964 | Sections 3 to 6. |
| | | Schedules 1 and 2. |
| 1966 c. 18. | The Finance Act 1966. | Section 7. |
| 1969 c. 16. | The Customs Duties (Dumping and Subsidies) Act 1969. | In section 5, subsection (2) and in subsection (3) the words from “shall be determined” to “except that”. |
| | | Section 10(2) and (5). |
| | | Sections 11 and 12. |
| | | In section 13(1) the words “growing or”. |
| | | Section 14(1) and (3). |
| 1971 c. 12. | The Hydrocarbon Oil (Customs & Excise) Act 1971. | In paragraph 4 of Schedule 1, the words from “or, in Northern Ireland” to the end. |
| 1972 c. 41. | The Finance Act 1972. | Section 128(1). |
| 1972 c. 68. | The European Communities Act 1972. | In Part I of Schedule 3 the entry relating to the |

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| | | Customs Duties (Dumping and Subsidies) Act 1969. In Schedule 4, paragraph 2(4). |
| 1976 c. 40. | The Finance Act 1976. | Section 13. |
| 1977 c. 36. | The Finance Act 1977. | Section 13. |

1. The repeals in the Customs Duties (Dumping and Subsidies) Act 1969 take effect subject to section 6(7) of this Act.

2. The repeals in the Finance Act 1972 and the Finance Act 1976 take effect on 1st December 1978.

PART II

VALUE ADDED TAX

| Chapter | Short title | Extent of repeal |
|-------------|-------------------------------|------------------|
| 1975 c. 45. | The Finance (No. 2) Act 1975. | Section 19(2). |
| 1977 c. 36. | The Finance Act 1977. | Section 15. |

PART III

INCOME TAX

| Chapter | Short title | Extent of repeal |
|-------------|--|--|
| 1970 c. 10. | The Income and Corporation Taxes Act 1970. | In section 12 the word “female” wherever it occurs. In section 13(a) the words “mother or other”. Section 18(3) and (4). In section 83, in subsections (1), (2) and (3) the words “estate or interest” (wherever they occur), subsection (4)(b) (iii) and subsection (6). In section 134, subsection (1) (iii) (together with the word “and” immediately preceding it), in subsection (2) the words “estate or interest” and subsection (7). In Schedule 1, in paragraph 11, in sub-paragraph (1) |

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| | | the words “Subject to sub-paragraph (3) below” and in sub-paragraph (3) the words from the beginning to “receipt of the request; and”. |
| 1974 c. 30. | The Finance Act 1974. | In section 15(1) the words “the first £1,500 of”. |
| 1976 c. 40. | The Finance Act 1976. | In Schedule 4, paragraph 6. |
| 1977 c. 36. | The Finance Act 1977. | Section 21. In section 22, in subsection (1), paragraphs (a), (b) and (d) and in paragraph (c) the words from “for” (where it first occurs) to “respectively, and”, and in subsection (3) the words from the beginning to “; and”. |
| | | Section 24. Section 26(5). Section 28. In section 35(3) the words after the semi-colon. |
| 1977 c. 53. | The Finance (Income Tax Reliefs) Act 1977. | Section 1. |

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1. The repeals in sections 83 and 134 of the Income and Corporation Taxes Act 1970 take effect as mentioned in section 32(4) of this Act.
 2. The repeal in Schedule 1 to the said Act of 1970 applies where the qualifying policy is issued or varied after 5th April 1979.
 3. The repeals in Schedule 4 to the Finance Act 1976 and in section 35(3) of the Finance Act 1977 have effect for the year 1979-80 and subsequent years of assessment.
 4. The repeals in section 22 of the Finance Act 1977 do not affect the construction of the remainder of that section.

PART IV

CAPITAL GAINS

| Chapter | Short title | Extent of repeal |
|-------------|-----------------------|--|
| 1965 c. 25. | The Finance Act 1965. | In section 20(3), the words “Subject, in the case of an individual, to the next following section”. Section 21. |

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| | | In Schedule 10, in paragraph 13 the words “section 21 of this Act or”. |
| 1966 c. 18. | The Finance Act 1966. | In Schedule 10, paragraph 2(3). |
| 1970 c. 10. | The Income and Corporation Taxes Act 1970. | Section 265(3)(b). |
| | | In Schedule 15, in paragraph 11, in Part 11 of the Table the entry relating to section 21(2) of the Finance Act 1965. |
| 1971 c. 68. | The Finance Act 1971. | Section 57. Schedule 11. |
| 1972 c. 41. | The Finance Act 1972. | In section 112(3)(c), the words “(or would have been chargeable apart from section 21 of the Finance Act 1965)”. |
| | | In section 119(2)(a), the words “but not for the purposes of section 57 of the Finance Act 1971 (exemption or relief for small disposals)”. |
| 1974 c. 30. | The Finance Act 1974. | Section 34. |
| 1975 c. 45. | The Finance (No. 2) Act 1975. | Section 55. |
| 1976 c. 40. | The Finance Act 1976. | Section 51. Section 52(2) and (4). |
| | | In section 56(2)(a), the words “(but not for the purposes of section 57 of the Finance Act 1971)”. |
| 1977 c. 36. | The Finance Act 1977. | Section 44. |

1. The repeals in the Finance Act 1971, in section 119(2)(a) of the Finance Act 1972 and in the Finance Act 1976 (except section 52(2)) and the repeal of section 44(2) of the Finance Act 1977 have effect for the year 1977-78 and subsequent years of assessment.

2. The repeals in the Finance Act 1966, the Finance Act 1974 and the Finance (No. 2) Act 1975 have effect in relation to disposals after 11th April 1978.

3. The repeal of section 44(1) of the Finance Act 1977 does not affect gains accruing on disposals before 6th April 1979.

4. The other repeals mentioned above have effect for the year 1978-79 and subsequent years of assessment.

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PART V

CAPITAL TRANSFER TAX

| Chapter | Short title | Extent of repeal |
|-------------|-----------------------|--|
| 1975 c. 7. | The Finance Act 1975. | Section 47(1), (2) and (5). In Schedule 4, in paragraph 13(7) the words “or on any particular question”. In Schedule 6, in paragraph 15(4A) the words “or body” (in both places). |
| 1976 c. 40. | The Finance Act 1976. | In section 73(b) the words “made” and “treated as made”. In section 90, subsection (2), in subsection (3)(a) the words “or, as the case may be, the company whose shares are disposed of” and in subsection (3)(c) the words “or, as the case may be, the disposition of its shares”. In Schedule 10, in paragraph 1 the words “made” and “treated as made”, in paragraph 3(1)(b) the word “and” and paragraph 9. In Schedule 14, paragraph 19. |

1. The repeal of subsections (1) and (2) of section 47 of the Finance Act 1975 does not affect any variation or disclaimer made before 11th April 1978, and the repeal of subsection (5) of that section does not affect any deed or instrument made as provided by that subsection.
2. The repeal in paragraph 13(7) of Schedule 4 to that Act has effect subject to section 66(3) of this Act.
3. The repeal in Schedule 6 to that Act applies where the acquisition of the interest is after 11th April 1978.
4. The repeals in section 90 of the Finance Act 1976 do not affect dispositions made before 11th April 1978.

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