

## SCHEDULES

### SCHEDULE 23

Section 213.

#### REPEALS

#### PART I

#### EXCISE DUTIES

#### (1) BEER DUTY

| <i>Chapter</i> | <i>Short title</i>                    | <i>Extent of repeal</i>                                                                                                                                                                                                                            |
|----------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1979 c. 4.     | The Alcoholic Liquor Duties Act 1979. | In section 42, in subsection (2) paragraph (a) and in paragraph (b) the words “or removal to the Isle of Man”, and in subsections (3) and (4) the word “remove,” in each place where it occurs.<br>Section 43.<br>Section 45(1)(b).<br>Section 51. |
| 1979 c. 58.    | The Isle of Man Act 1979.             | In Schedule 1, paragraph 30.                                                                                                                                                                                                                       |
| 1991 c. 31.    | The Finance Act 1991.                 | In Schedule 2, paragraph 10.                                                                                                                                                                                                                       |

These repeals have effect in accordance with section 4 of this Act.

#### (2) BLENDING OF ALCOHOLIC LIQUORS

| <i>Chapter</i> | <i>Short title</i>                    | <i>Extent of repeal</i>                                                                                                      |
|----------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1979 c. 4.     | The Alcoholic Liquor Duties Act 1979. | In section 55, paragraph (e) of subsection (5) and the word “and” immediately preceding that paragraph, and subsection (5A). |

These repeals have effect in accordance with section 5 of this Act.

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*Status: This is the original version (as it was originally enacted).*

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### (3) MIXING OF WINE AND SPIRITS

| <i>Chapter</i> | <i>Short title</i>                    | <i>Extent of repeal</i> |
|----------------|---------------------------------------|-------------------------|
| 1979 c. 4.     | The Alcoholic Liquor Duties Act 1979. | Section 58(2).          |

This repeal has effect in accordance with section 6 of this Act.

### (4) HYDROCARBON OIL DUTY: FUEL SUBSTITUTES

| <i>Chapter</i> | <i>Short title</i>                                  | <i>Extent of repeal</i>                                                                                                                                                                                                                                                                                         |
|----------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1979 c. 5.     | The Hydrocarbon Oil Duties Act 1979.                | Section 4.<br>Section 7.<br>Section 16.<br>Section 19(6).<br>In section 20AA(1)(a), the words “petrol substitute, spirits used for making power methylated spirits”.<br>Section 21(1)(b).<br>In section 27(1), the definitions of “petrol substitute” and “power methylated spirits”.<br>Part II of Schedule 3. |
| 1979 c. 8.     | The Excise Duties (Surcharges or Rebates) Act 1979. | In section 1(1)(a), the words “(other than power methylated spirits)”.                                                                                                                                                                                                                                          |
| 1986 c. 41.    | The Finance Act 1986.                               | In paragraph 4 of Schedule 5, “13”.                                                                                                                                                                                                                                                                             |

The power in section 11(5) of this Act applies to these repeals as it applies to that section.

### (5) HYDROCARBON OIL DUTY: FUEL MEASUREMENT

| <i>Chapter</i> | <i>Short title</i>                   | <i>Extent of repeal</i>                                                                                     |
|----------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------|
| 1979 c. 5.     | The Hydrocarbon Oil Duties Act 1979. | Section 2(5).<br>In section 15(1), the words “shown to the satisfaction of the Commissioners to have been”. |

The power in section 12(8) of this Act applies to these repeals as it applies to that section.

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

## (6) VEHICLES EXCISE DUTY

| <i>Chapter</i> | <i>Short title</i>    | <i>Extent of repeal</i>     |
|----------------|-----------------------|-----------------------------|
| 1985 c. 54.    | The Finance Act 1985. | In Schedule 2, paragraph 6. |
| 1988 c. 39.    | The Finance Act 1988. | Section 4(2).               |
| 1989 c. 26.    | The Finance Act 1989. | Section 6(6).               |
| 1990 c. 29.    | The Finance Act 1990. | Section 5(7).               |
| 1991 c. 31.    | The Finance Act 1991. | Section 4(4).               |
| 1992 c. 20.    | The Finance Act 1992. | Section 4(3) and (4).       |

These repeals have effect in relation to licences taken out after 16th March 1993.

## (7) REPEALS CONNECTED WITH LOTTERY DUTY

| <i>Chapter</i> | <i>Short title</i>                          | <i>Extent of repeal</i>                                                                                                                                                                                                                   |
|----------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1979 c. 2.     | The Customs and Excise Management Act 1979. | In section 1(1), in the definition of “the revenue trade provisions of the customs and excise Acts”, the word “and” at the end of paragraph (b) and, in the definition of “revenue trader”, the word “or” at the end of paragraph (a)(i). |
| 1981 c. 63.    | The Betting and Gaming Duties Act 1981.     | Section 6(4).                                                                                                                                                                                                                             |
| 1986 c. 41.    | The Finance Act 1986.                       | In Schedule 4, paragraph 2(2).                                                                                                                                                                                                            |

These repeals come into force in accordance with section 41 of this Act.

## PART II

### VALUE ADDED TAX

#### (1) FUEL AND POWER

| <i>Chapter</i> | <i>Short title</i>            | <i>Extent of repeal</i> |
|----------------|-------------------------------|-------------------------|
| 1983 c. 55.    | The Value Added Tax Act 1983. | In Schedule 5, Group 7. |

This repeal comes into force in accordance with section 42 of this Act.

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

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## (2) FUEL SCALES

| <i>Chapter</i> | <i>Short title</i>    | <i>Extent of repeal</i>                                                                                                                                                                          |
|----------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1986 c. 41.    | The Finance Act 1986. | In Schedule 6—<br>(a) in paragraph 2(1) and (2), the words “Subject to paragraph 3 below,”, in each place where they occur; and<br>(b) paragraph 3 and the Table B set out after that paragraph. |

These repeals have effect in relation to any case where the prescribed accounting period begins after 5th April 1993.

## (3) ACQUISITIONS

| <i>Chapter</i> | <i>Short title</i>            | <i>Extent of repeal</i>                                                                                                                                                                                                                          |
|----------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1983 c. 55.    | The Value Added Tax Act 1983. | In section 5(9), in the words after paragraph (b), the words from “a supply of goods” to “below or there is”.<br><br>Section 32B.<br><br>In section 48(1), in the definition of “taxable person”, the words “(subject to section 32B(3) above)”. |
| 1992 c. 48.    | The Finance (No. 2) Act 1992. | In paragraph 6(2) of Schedule 3, paragraph (b) and the word “and” immediately preceding it.                                                                                                                                                      |

These repeals come into force in accordance with section 44(4) of this Act.

## (4) PENALTIES

| <i>Chapter</i> | <i>Short title</i>    | <i>Extent of repeal</i>                 |
|----------------|-----------------------|-----------------------------------------|
| 1985 c. 54.    | The Finance Act 1985. | Section 13(4).<br><br>Section 19(2)(b). |

The repeal of section 13(4) of the Finance Act 1985 has effect in accordance with paragraph 3(3) of Schedule 2 to this Act and the repeal of section 19(2)(b) of that Act has effect in accordance with paragraph 5(3) of that Schedule.

## (5) REPEALS CONNECTED WITH ABOLITION OF CAR TAX

| <i>Chapter</i> | <i>Short title</i>            | <i>Extent of repeal</i>                                  |
|----------------|-------------------------------|----------------------------------------------------------|
| 1983 c. 55.    | The Value Added Tax Act 1983. | In Schedule 4, in paragraph 3A(1) the words “or with car |

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| <i>Chapter</i> | <i>Short title</i> | <i>Extent of repeal</i>                                                                                                                                   |
|----------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                    | tax” and the word “tax” in the second place where it occurs.                                                                                              |
|                |                    | In Schedule 4A, in paragraph 2(1) the words “or with car tax” and the word “tax” in the second place where it occurs.                                     |
|                |                    | In Schedule 7, in paragraph 2(3B) the words “or of a chargeable vehicle within the meaning of the Car Tax Act 1983” and the words “or of such a vehicle”. |

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### (1) TEMPORARY RELIEF FOR INTEREST PAYMENTS

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                                                                                                                                    |
|----------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | Section 354(5) and (6).<br>Section 356D(9).<br>Section 357(4).<br>Section 371.<br><br>In paragraph 10(1) and (2) of Schedule 7, the words “354(5) and (6)”, in each place. |

These repeals come into force in accordance with section 57 of this Act.

##### (2) CHARITIES

| <i>Chapter</i> | <i>Short title</i>            | <i>Extent of repeal</i> |
|----------------|-------------------------------|-------------------------|
| 1990 c. 29.    | The Finance Act 1990.         | Section 24.             |
| 1992 c. 48.    | The Finance (No. 2) Act 1992. | Section 26.             |

1. The repeal of section 24 of the Finance Act 1990 has effect for the year 1993-94 and subsequent years of assessment.
2. The repeal of section 26 of the Finance (No. 2) Act 1992 has effect in accordance with section 67 of this Act.

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### (3) CAR BENEFITS

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i> |
|----------------|--------------------------------------------|-------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | Section 157(4) and (5). |

These repeals have effect for the year 1994-95 and subsequent years of assessment.

### (4) CAR FUEL

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>              |
|----------------|--------------------------------------------|--------------------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | In section 158(5), the words “or 3”. |

This repeal has effect for the year 1993-94.

### (5) HEAVIER COMMERCIAL VEHICLES (CONSEQUENTIAL REPEAL)

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                               |
|----------------|--------------------------------------------|-----------------------------------------------------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | In section 159A(8)(a), the word “but” at the end of subparagraph (i). |

This repeal has effect for the year 1993-94 and subsequent years of assessment.

### (6) TAXATION OF DISTRIBUTIONS

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                                                             |
|----------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | In section 233(1)(c), the words “as income which is not chargeable at the lower rate and”.          |
| 1992 c. 12.    | The Taxation of Chargeable Gains Act 1992. | In section 5(2)(a), the words “(liability to income tax at the additional rate)”.                   |
| 1992 c. 48.    | The Finance (No. 2) Act 1992.              | In section 19, in subsection (3), the words “233(2)” and, in subsection (4), the words “233(1)(c)”. |

These repeals have effect for the year 1993-94 and subsequent years of assessment.

### (7) RETIREMENT RELIEF ETC.

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                 |
|----------------|--------------------------------------------|---------------------------------------------------------|
| 1992 c. 12.    | The Taxation of Chargeable Gains Act 1992. | In paragraph 1 of Schedule 6, in sub-paragraph (2), the |

These repeals come into force in accordance with section 87(2) of this Act.

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

| <i>Chapter</i> | <i>Short title</i> | <i>Extent of repeal</i>                                                                  |
|----------------|--------------------|------------------------------------------------------------------------------------------|
|                |                    | definitions of “family company”, “family” and “relative”, and subparagraphs (3) and (4). |

These repeals come into force in accordance with section 87(2) of this Act.

#### (8) INSURANCE COMPANIES

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                                                                                                                                               |
|----------------|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | Section 432A(10).                                                                                                                                                                     |
| 1992 c. 12.    | The Taxation of Chargeable Gains Act 1992. | In section 212—<br>(a) in subsection (2), the words from “and in relation to” onwards;<br>(b) subsections (3), (4), (6) and (8).<br><br>Section 213(9).<br><br>Section 214(3) to (5). |

The repeal of section 212(8) of the Taxation of Chargeable Gains Act 1992 has effect, in accordance with section 91(1) of this Act, in relation to the accounting periods mentioned in section 212(8), and the other repeals have effect in relation to accounting periods beginning on or after 1st January 1993.

#### (9) OVERSEAS LIFE INSURANCE COMPANIES

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                                                                                                                                                                                                                                                          |
|----------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1970 c. 9.     | The Taxes Management Act 1970.             | In section 31(3), the word “445”.                                                                                                                                                                                                                                                                |
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | In section 11(3), the words “Subject to section 447,”.<br><br>Section 445.<br><br>Section 446(1).<br><br>Section 447(1), (2) and (4).<br><br>Section 448.<br><br>Section 449.<br><br>Section 724(5) to (8).<br><br>In section 811(2), paragraph (c) and the word “and” immediately preceding it. |

These repeals have effect in accordance with section 103 of this Act.

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| <i>Chapter</i> | <i>Short title</i>    | <i>Extent of repeal</i>                             |
|----------------|-----------------------|-----------------------------------------------------|
|                |                       | In Schedule 19AB, paragraph 1(9).                   |
| 1991 c. 31.    | The Finance Act 1991. | In Schedule 7, paragraph 7(1)(a), (2), (4) and (5). |

These repeals have effect in accordance with section 103 of this Act.

#### (10) INDEXATION

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>           |
|----------------|--------------------------------------------|-----------------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | Section 1(5).<br>Section 257C(2). |
| 1990 c. 29.    | The Finance Act 1990.                      | Section 17(2).                    |

These repeals have effect in accordance with section 107 of this Act.

#### (11) PAY AND FILE

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                                                                                                                                                                                                                                                                        |
|----------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | In section 343(3), the word “claim”, in the second place where it occurs.<br><br>In section 395, in the words after paragraph (c) of subsection (1) and in subsection (4), the words “to claim relief”.<br><br>In section 400(2)(a), the words “or, if a claim had been made under that subsection, would be”. |
| 1991 c. 31.    | The Finance Act 1991.                      | In Schedule 15, paragraphs 2 and 9.                                                                                                                                                                                                                                                                            |

The repeals in the Income and Corporation Taxes Act 1988 and the repeal of paragraph 9 of Schedule 15 to the Finance Act 1991 have effect in relation to accounting periods ending after the day appointed for the purposes of section 10 of the Income and Corporation Taxes Act 1988.

#### (12) LLOYD’S UNDERWRITERS ETC.

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                                                                  |
|----------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988. | Sections 450 to 457.<br>Section 710(14).<br><br>In section 711(8), the words “or section 725(9)” and the |



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

| <i>Chapter</i> | <i>Short title</i>                         | <i>Extent of repeal</i>                                                                                                                                                                 |
|----------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                |                                            | words “or straddling”, in both places where they occur.<br>Section 720(3).<br>In section 721, subsections (5) and (6).<br>Section 725.<br>In Schedule 4, paragraph 18.<br>Schedule 19A. |
| 1989 c. 26.    | The Finance Act 1989.                      | In section 43, subsections (6) and (7).<br>In section 92, subsections (4) to (7).<br>In Schedule 11, paragraph 10.                                                                      |
| 1990 c. 29.    | The Finance Act 1990.                      | In Schedule 10, paragraph 18.                                                                                                                                                           |
| 1992 c. 12.    | The Taxation of Chargeable Gains Act 1992. | Sections 206 to 209.                                                                                                                                                                    |
| 1993 c. 34.    | The Finance Act 1993.                      | In section 183, subsections (4) to (8).                                                                                                                                                 |

1. The repeal of section 450(6) of the Income and Corporation Taxes Act 1988 has effect in relation to acquisitions or disposals made, or treated as made, after 31st December 1993.
2. The following repeals, namely—  
 the repeals in sections 710, 711, 720 and 721 of and Schedule 4 to the Income and Corporation Taxes Act 1988 and the repeal of section 725 of that Act;  
 the repeal in Schedule 11 to the Finance Act 1989;  
 the repeal in Schedule 10 to the Finance Act 1990;  
 the repeals of sections 207 and 208 of the Taxation of Chargeable Gains Act 1992; and  
 the repeals of subsections (4) to (6) of section 183 of this Act,
3. The repeals in section 43 of the Finance Act 1989 have effect in relation to periods of account ending on or after 30th June 1993.
4. The following repeals, namely—  
 the repeals of subsections (2) to (5) of section 206 and subsections (1), (2) and (6) of section 209 of the Taxation of Chargeable Gains Act 1992; and  
 the repeals of subsections (7) and (8) of section 183 of this Act,  
 have effect for the year of assessment 1994-95 and subsequent years of assessment.
5. The other repeals have effect for the year 1992-93 and subsequent years of assessment.

## PART IV

### OIL TAXATION

| <i>Chapter</i> | <i>Short title</i>         | <i>Extent of repeal</i>                                                                                                      |
|----------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------|
| 1975 c. 22.    | The Oil Taxation Act 1975. | In Schedule 2, in the Table in paragraph 1, in the modification relating to section 98 of the Taxes Management Act 1970, the |

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

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| <i>Chapter</i> | <i>Short title</i> | <i>Extent of repeal</i>                                      |
|----------------|--------------------|--------------------------------------------------------------|
|                |                    | words “or to paragraph 7 of this Schedule”; and paragraph 7. |

## PART V

### INHERITANCE TAX

| <i>Chapter</i> | <i>Short title</i>            | <i>Extent of repeal</i>                                                                                              |
|----------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 1984 c. 51.    | The Inheritance Tax Act 1984. | In section 267(4), the words “but without regard to any dwelling-house available in the United Kingdom for his use”. |

This repeal has effect in accordance with section 208 of this Act.

## PART VI

### STATUTORY EFFECT OF RESOLUTIONS ETC.

| <i>Chapter</i> | <i>Short title</i>                            | <i>Extent of repeal</i>                                                                                                                                    |
|----------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1968 c. 2.     | The Provisional Collection of Taxes Act 1968. | In section 1, in subsection (1) the words “car tax” and subsection (1A).<br><br>In section 5(1), paragraph (c) and the word “or” immediately preceding it. |
| 1988 c. 1.     | The Income and Corporation Taxes Act 1988.    | In section 8, subsections (4) to (6).                                                                                                                      |

The repeals in the Provisional Collection of Taxes Act 1968 have effect in accordance with section 205 of this Act.

## PART VII

### TRADING FUNDS

| <i>Chapter</i> | <i>Short title</i>                     | <i>Extent of repeal</i>                |
|----------------|----------------------------------------|----------------------------------------|
| 1973 c. 63.    | The Government Trading Funds Act 1973. | In section 2B, subsections (6) to (9). |