

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 1997. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 18

Section 113.

REPEALS

Annotations:

Modifications etc. (not altering text)

- C1** S. 76(7) amendment to earlier affecting provision S.I. 1992/1655, reg. 4 (19.3.1997) by [The Friendly Societies \(Modification of the Corporation Tax Acts\) \(Amendment\) Regulations 1997 \(S.I. 1997/471\)](#), reg. 4

PART I

HYDROCARBON OIL DUTY

Chapter	Short title	Extent of repeal
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	In section 11(2), the definition of “gas oil” and the word “and” immediately preceding that definition. In section 27(1), the word “and” immediately following the definition of “road fuel gas”.

The power in subsection (10) of section 7 of this Act applies in relation to these repeals as it applies in relation to the provisions of that section.

PART II

GAMING DUTY

Chapter	Short title	Extent of repeal
1979 c. 2.	The Customs and Excise Management Act 1979.	In section 1(1)— (a) the word “and” at the end of paragraph (c) of the definition of “the revenue trade provisions of the customs and excise Acts”; and

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		(b) the word “or” at the end of paragraph (a)(ia) of the definition of “revenue trader”.
1981 c. 63.	The Betting and Gaming Duties Act 1981.	Sections 13 to 16. In section 27, the words “15 or” and “paragraph 7 of Schedule 2,”. In section 31, the words “gaming licences or”. In section 32— (a) in subsection (2), the words “Subject to subsection (3) below,”; and (b) subsection (3). In section 35(3), paragraphs (a) and (c) and the words after paragraph (d). Schedule 2.
1984 c. 60.	The Police and Criminal Evidence Act 1984.	In Schedule 6, paragraph 39(a).
1985 c. 66.	The Bankruptcy (Scotland) Act 1985.	In paragraph 2(3) of Schedule 3, paragraph (c) and the word “or” immediately preceding it.
1986 c. 45.	The Insolvency Act 1986.	In paragraph 5 of Schedule 6, paragraph (c) and the word “or” immediately preceding it.
1988 c. 39.	The Finance Act 1988.	In section 12(4), the words “and paragraph 7 of Schedule 2” and the word “each”.
S.I. 1989/2405 (N.I. 19).	The Insolvency (Northern Ireland) Order 1989.	In paragraph 5 of Schedule 4, paragraph (c) and the word “or” immediately preceding it.
1991 c. 31.	The Finance Act 1991.	Section 6.
1994 c. 9.	The Finance Act 1994.	In section 12(7)(b), the words “, paragraph 7(3) of Schedule 2”. In Schedule 4, paragraph 63.

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- 1 The repeals in the Bankruptcy (Scotland) Act 1985, the Insolvency Act 1986 and the Insolvency (Northern Ireland) Order 1989 shall not apply in relation to any amount due in respect of duty chargeable for a period beginning before 1st October 1997.
- 2 The other repeals have effect in relation to any gaming on or after 1st October 1997.

PART III

VEHICLE EXCISE AND REGISTRATION: EXEMPT VEHICLES

Chapter	Short title	Extent of repeal
1994 c. 22.	The Vehicle Excise and Registration Act 1994.	In Schedule 2, paragraph 20(4).

The power in paragraph 9 of Schedule 3 to this Act applies in relation to this repeal as it applies in relation to the provisions of that Schedule.

PART IV

VALUE ADDED TAX

(1) Aggregation of businesses

Chapter	Short title	Extent of repeal
1994 c. 23.	The Value Added Tax Act 1994.	In Schedule 1, in paragraph 2 — (a) in sub-paragraph (2) (b), the words from “which should properly” to “described in the direction”; (b) paragraph (d) of sub- paragraph (2) and the word “and” immediately preceding it; and (c) in sub-paragraph (4), the word “properly”.

These repeals have effect in relation to the making of directions on or after the day on which this Act is passed.

(2) The option to tax buildings and land

Chapter	Short title	Extent of repeal
1994 c. 23.	The Value Added Tax Act 1994.	In Schedule 10, paragraphs 2(3A) and 3(8A).

These repeals have effect in accordance with section 37(1) of this Act.

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(3) Bad debt relief

Chapter	Short title	Extent of repeal
1994 c. 23.	The Value Added Tax Act 1994.	In section 36(4), paragraph (b) and the word “and” immediately preceding it. In Schedule 13, paragraph 9(1).

These repeals have effect in accordance with section 39 of this Act.

PART V

INDIRECT TAXES

(1) Interest repayments

Chapter	Short title	Extent of repeal
1994 c. 9.	The Finance Act 1994.	In Schedule 6, in paragraph 9(2), the words after paragraph (b).
1996 c. 8.	The Finance Act 1996.	In section 197(2), the word “and” at the end of paragraph (c).

The repeal in the Finance Act 1994 has effect in accordance with paragraph 8 of Schedule 5 to this Act.

(2) Distress and diligence

Chapter	Short title	Extent of repeal
1979 c. 2.	The Customs and Excise Management Act 1979.	In section 117— (a) subsections (5) to (7A); (b) in subsection (9), paragraphs (c) to (f); and (c) subsection (10).
1981 c. 35.	The Finance Act 1981.	In Schedule 8, paragraph 8.
1981 c. 63.	The Betting and Gaming Duties Act 1981.	Sections 28 and 29.
1986 c. 41.	The Finance Act 1986.	In Schedule 4, paragraphs 8 and 9.
1987 c. 18.	The Debtors (Scotland) Act 1987.	In Schedule 6, paragraph 23.
1992 c. 48.	The Finance (No. 2) Act 1992.	In paragraph 5(a) of Schedule 2, the words “and (5)”.

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1994 c. 9.	The Finance Act 1994.	In section 18— (a) in subsection (2), in paragraph (a), the words “, not being an amount in relation to which subsection (4) below applies,” and the word “and”; (b) paragraph (b) of that subsection; and (c) subsection (4). In Schedule 7, paragraph 7(7) to (12).
1994 c. 23.	The Value Added Tax Act 1994.	In Schedule 11, paragraph 5(4) to (10).
1995 c. 4.	The Finance Act 1995.	In Schedule 5, paragraph 9.
1996 c. 8.	The Finance Act 1996.	In Schedule 5, paragraph 13.

These repeals come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint, and different days may be appointed for different purposes.

Annotations:

Subordinate Legislation Made

P1 Sch. 18 Pt. V(2) note power fully exercised (9.6.1997): 1.7.1997 appointed by S.I. 1997/1433, art. 2

PART VI

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

(1) Additional rate of income tax

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 832(1), the definition of “additional rate”.
1988 c. 39.	The Finance Act 1988.	Section 24(4).

These repeals have effect in relation to the year 1997-98 and subsequent years of assessment.

(2) Wayleaves

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In section 42(7)(a) (as it has effect by virtue of section 196

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1988 c. 1.	The Income and Corporation Taxes Act 1988.	<p>of the Finance Act 1994), the words “120(2),”.</p> <p>In section 1A(2)(a)(ii), the words “or 120”.</p> <p>In section 3, paragraph (c) and the word “or” immediately preceding it.</p> <p>Section 74(1)(q).</p> <p>In section 120—</p> <p>(a) in subsection (1), the words from “and, subject to” onwards;</p> <p>(b) subsections (2) to (4); and</p> <p>(c) in subsection (5), paragraph (c) and the word “and” immediately preceding it.</p> <p>In section 348(2), paragraph (b) and the word “or” immediately preceding it.</p> <p>In section 349(1), paragraph (c) and the word “or” immediately preceding it.</p> <p>Section 387(3)(c).</p> <p>In section 821(3), paragraph (c) and the word “and” immediately preceding it.</p>
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These repeals have effect in relation to payments made on or after 6th April 1997.

(3) Profit-related pay

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In section 98, in the Table—
		(a) in the first column, the entry relating to section 181(1) of the Taxes Act 1988; and
		(b) in the second column, the entry relating to section 180(1) of that Act.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Sections 169 to 184.
		Schedule 8.

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1988 c. 39.	The Finance Act 1988.	In Schedule 13, paragraph 4.
1989 c. 26.	The Finance Act 1989.	Section 42(4). Section 61. Schedule 4. In Schedule 12, paragraph 18.
1989 c. 40.	The Companies Act 1989.	In Schedule 10, paragraph 38(2).
S.I. 1990/593 (N.I. 5).	The Companies (Northern Ireland) Order 1990.	In Schedule 10, paragraph 30(1).
1991 c. 31.	The Finance Act 1991.	Section 37.
1994 c. 9.	The Finance Act 1994.	Sections 98 and 99.
1995 c. 4.	The Finance Act 1995.	Section 136. Section 137(1) and (6).

Annotations:

Modifications etc. (not altering text)

C2 Sch. 18 Pt. VI(3) extended (31.7.1998) by 1997 c. 58, s. 4(7) (with s. 3(3))

- 1 These repeals have effect (subject to Notes 2 and 3 below) in accordance with section 61(2) and (3) of this Act.
- 2 These repeals do not affect the operation of any of the repealed provisions, or prevent the exercise of any power under those provisions, in relation to profit periods beginning before 1st January 2000 or for purposes connected with, or with the doing or not doing of anything in or in relation to, any such periods.
- 3 The repeal of Schedule 8 to the Taxes Act 1988 does not affect the application of any of the provisions of paragraph 7 of that Schedule by any of—
 - (a) section 360A(5) and (7) of that Act;
 - ^{F1}(b)
 - (c) paragraph 16(4) and (6) of Schedule 5 to the Finance Act 1989.

This repeal has effect in accordance with section 63(3) of this Act.

This repeal has effect in accordance with section 65 of this Act.

These repeals have effect in relation to accounting periods beginning after 5th March 1997.

(4) Work-related training

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 200A(3)(b), the word “either” before subparagraph (i).

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(5) National Insurance contributions

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 617(3), the words “and (5)”.

(6) Annuity business of insurance companies

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 76(2A)(b), subparagraph (iv) and the word “and” immediately preceding it. Section 434B(2). In section 490(2), the words from “but if” onwards.
1991 c. 31.	The Finance Act 1991.	In Schedule 7, paragraph 16(3) and (4).
1995 c. 4.	The Finance Act 1995.	In Schedule 8, paragraph 21(1).
1996 c. 8.	The Finance Act 1996.	Section 165(3).

(7) Distributions treated as foreign income dividends

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 118G(5)(a), the words “or applied in defraying expenses of the trustees”. In section 231(1), the words “95(1)(b),”. In section 481(4A), the words “or applied in defraying expenses of the trustees”. In section 686(2), paragraph (d) and the word “and” immediately preceding it.
1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	In section 5(2)— (a) paragraph (c); and (b) in paragraph (d), the words “or applied

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as mentioned in
paragraph (c) above”.

Annotations:

Amendments (Textual)

F1 Words in Sch. 18 Pt. VI(3) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 8 Pt. 1** (with [Sch. 7](#))

1 Subject to Note 2 below, these repeals have effect in accordance with paragraph 12(4) of Schedule 7 to this Act.

2 The repeal in section 231(1) of the Taxes Act 1988 has effect in accordance with paragraph 8(3) of that Schedule.

These repeals have effect in accordance with paragraph 1 of Schedule 8 to this Act.

This repeal has effect in accordance with paragraph 6 of Schedule 9 to this Act.

(8) Enterprise investment scheme

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 308— (a) paragraph (b) of subsection (1), and the word “and” immediately preceding that paragraph; and (b) paragraphs (a) and (b) of subsection (5).

(9) Venture capital trusts

Chapter	Short title	Extent of repeal
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In Schedule 28B, paragraph 10(2).

(10) Stock lending and manufactured payments

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In section 98, in the first column of the Table, the entry relating to section 737(8) of the Taxes Act 1988.
1986 c. 41.	The Finance Act 1986.	In Schedule 18, paragraphs 7 and 9.

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1988 c. 1.	The Income and Corporation Taxes Act 1988.	<p>Sections 129 and 129A.</p> <p>In section 387(3), paragraph (f) and the word “or” immediately preceding it.</p> <p>In section 715(6) the words “section 737 or”.</p> <p>Section 727(1).</p> <p>Section 737.</p> <p>In section 737A(5), the words “section 737 and”.</p> <p>In section 737C—</p> <p>(a) in subsection (2)(b), the words “section 737 and paragraph 2 of Schedule 23A apply, or”;</p> <p>(b) subsections (5) and (6);</p> <p>(c) in subsection (7)(b), the words “(whether or not section 737 also applies in relation to that payment)”;</p> <p>(d) in subsection (9), the words “subsections (6) and (8) above apply, or where”; and</p> <p>(e) subsection (11B).</p> <p>Section 738(3) and (4).</p> <p>Schedule 5A.</p> <p>In Schedule 23A—</p> <p>(a) in paragraph 1(1), the definitions of “approved stock lending arrangement”, “market maker”, “recognised clearing house”, “recognised investment exchange”, “unapproved manufactured payment” and “unapproved stock lending arrangement”;</p> <p>(b) paragraph 1(2);</p> <p>(c) paragraph 5;</p> <p>(d) paragraph 6;</p>
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		(e) in paragraph 7(1), the words “Except where paragraph 5(2) or (4) above applies,”; (f) paragraph 7(2); and (g) in paragraph 7(3), in paragraph (a), the words “except where paragraph 6 above applies, and”, and paragraph (b).
1991 c. 31.	The Finance Act 1991.	Section 57. In Schedule 13, paragraphs 2 to 4.
1992 c. 12.	The Taxation of Chargeable Gains Act 1992.	Section 271(9). In Schedule 10, paragraph 14(8), (39) and (61).
1993 c. 34.	The Finance Act 1993.	Section 174(4) and (5). Section 182(1)(ca)(i). In Schedule 6, paragraphs 19 and 25(3) and (4).
1994 c. 9.	The Finance Act 1994.	Section 123(2) to (5) and (7). Section 222(4) and (5). Section 229(ca)(i). In Schedule 16, paragraphs 18 and 19.
1995 c. 4.	The Finance Act 1995.	Section 82. Sections 84 and 85. Schedule 19.
1996 c. 8.	The Finance Act 1996.	In section 97— (a) in subsection (4), the words “section 737 of, or”; and (b) subsection (5). In section 159— (a) subsections (2) and (3); and (b) in subsection (7), paragraph (b) and the word “and” immediately preceding it. In Schedule 6, paragraphs 18 and 19.

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In Schedule 14,
paragraphs 38 and 52(2),
(3), (5) and (6).

- 1 These repeals (except those to which Notes 2 to 6 below apply) have effect in relation to, and to transfers under, any arrangement made on or after such day as may be appointed by order under paragraph 7(1) of Schedule 10 to this Act.
- 2 The repeal of paragraph 6 of Schedule 23A to the Taxes Act 1988 and—
- (a) the repeals in paragraph 1(1) of that Schedule of the definitions of “unapproved manufactured payment” and “unapproved stock lending arrangement”, and
 - (b) the repeal of paragraph (b) of paragraph 1(2) of that Schedule, and
 - (c) the repeals in paragraph 7(3) of that Schedule,
- have effect in relation to manufactured payments made on or after such day as may be appointed by order under paragraph 7(1) of Schedule 10 to this Act.
- 3 Subject to Note 6 below, the repeals of the following provisions, that is to say—
- (a) sections 387(3)(f), 737, 737C(5), (6) and (11B) and 738(3) and (4) of the Taxes Act 1988,
 - (b) paragraphs 5 and 7(2) of Schedule 23A to that Act, and
 - (c) section 97(5) of the Finance Act 1996,
- together with the repeals listed in Note 4 below, have effect in relation to payments made on or after such day as may be appointed by order under paragraph 16(1) of Schedule 10 to this Act.
- 4 The repeals mentioned in Note 3 above are—
- (a) any repeal of an enactment amending a provision specified in Note 3 above;
 - (b) the repeal of the references to section 737 of the Taxes Act 1988 in sections 737A(5) and 737C(2)(b) and (7)(b) of that Act and in section 97(4) of the Finance Act 1996;
 - (c) the repeal of the reference to section 737C(6) of the Taxes Act 1988 in section 737C(9) of that Act;
 - (d) the repeal of the enactments amending paragraph 2 of Schedule 23A to that Act; and
 - (e) the repeal in paragraph 7(1) of that Schedule.
- 5 The repeals of the provisions which amend, or authorise the amendment of, section 21 of the Taxes Management Act 1970 have effect in accordance with paragraph 16(2) and (3) of Schedule 10 to this Act.
- 6 The repeal of section 737(8) of the Taxes Act 1988 has effect subject to paragraph 16(3) of Schedule 10 to this Act; and the repeal of the entry relating to section 737(8) in the Table in section 98 of the Taxes Management Act 1970 has effect accordingly.
- These repeals have effect in accordance with paragraph 9(1) of Schedule 15 to this Act.

(11) Capital allowances: Schedule A cases

Chapter	Short title	Extent of repeal
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1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 32. In section 379A(2)— (a) in paragraph (a), the word “relevant”; and (b) the words after paragraph (b).
1990 c. 1.	The Capital Allowances Act 1990.	In section 67(3), the words from “shall be made” to “corporation tax,”. Section 73(4). In section 141— (a) in subsection (2), the words “Subject to subsection (3) below,”; and (b) subsections (3), (4) and (6). In Schedule 1, paragraph 8(2).
1995 c. 4.	The Finance Act 1995.	In Schedule 6, paragraphs 8, 31 and 33.
1996 c. 8.	The Finance Act 1996.	In Schedule 21, paragraph 34.

(12) Capital allowances: fixtures

Chapter	Short title	Extent of repeal
1990 c. 1.	The Capital Allowances Act 1990.	In section 51(8), paragraph (b). In section 54(1), paragraph (c) and the word “and” immediately preceding it. In section 55(4), paragraph (b) and the word “or” immediately preceding it. In section 56, paragraph (c). Section 59(10).
1991 c. 31.	The Finance Act 1991.	In Schedule 14, paragraph 10.

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- 1 These repeals have effect, subject to the following notes and paragraph 2(8) of Schedule 16 to this Act, for chargeable periods ending on or after 24th July 1996.
- 2 The repeal in section 54(1) of the Capital Allowances Act 1990 does not apply where the purchaser acquired the relevant interest before that date.
- 3 The repeals in sections 55(4) and 56 of that Act do not apply where the lease was granted before that date.
- 4 The repeal of section 59(10) of that Act does not apply where the fixture ceased to belong to the former owner before that date.

PART VII

STAMP DUTY AND STAMP DUTY RESERVE TAX

Chapter	Short title	Extent of repeal
1986 c. 41.	The Finance Act 1986.	Section 67(4). Section 69(6) to (8). Section 70(4). Section 72(4). Sections 80A to 80C. Sections 81 and 82. Section 87(7B). In section 88(1B)(b), the word “or” at the end of subparagraph (ii). Sections 88A and 88B. Section 89. Section 89AA. Section 89B. Section 90(3)(b). Section 93(5). Section 94(5) to (7). Section 96(3) and (11).
1987 c. 16.	The Finance Act 1987.	Section 53. In Schedule 7, paragraph 4.
1988 c. 39.	The Finance Act 1988.	In Schedule 13, paragraph 23.
1996 c. 8.	The Finance Act 1996.	Section 191. Section 194(2)(b) and (4)(b).
1997 c. 16.	The Finance Act 1997.	Sections 97 to 106.

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- 1 The repeals of sections 80A to 80C of the Finance Act 1986 and sections 97 to 99 of this Act have effect in accordance with section 108 of the Finance Act 1990.
- 2 The repeals in sections 67, 69, 70 and 72 of the Finance Act 1986 have effect in accordance with section 99 of this Act.
- 3 The repeal of section 81 of the Finance Act 1986 has effect in accordance with section 97 of this Act.
- 4 The repeals of section 82 of the Finance Act 1986 and section 53 of the Finance Act 1987 have effect in accordance with section 98 of this Act.
- 5 The repeals in sections 87 and 88 of the Finance Act 1986 have effect in accordance with section 106 of this Act.
- 6 The repeals of sections 88A, 88B and 89AA of the Finance Act 1986 and sections 100 to 106 of this Act have effect in accordance with section 110 of the Finance Act 1990.
- 7 The repeal of section 89 of the Finance Act 1986 and the repeal in Schedule 7 to the Finance Act 1987 have effect in accordance with section 102 of this Act.
- 8 The repeals of section 89B of the Finance Act 1986 and section 191 of the Finance Act 1996 have effect in accordance with section 103 of this Act.
- 9 The repeal of section 90(3)(b) of the Finance Act 1986 has effect in accordance with section 105 of this Act.
- 10 The repeals in sections 93, 94 and 96 of the Finance Act 1986, in Schedule 13 to the Finance Act 1988 and in section 194 of the Finance Act 1996 have effect in accordance with section 104 of this Act.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 3 4](#)
- Blanket amendment words substituted by [S.I. 2011/1043 art. 3 6](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 10(3A) omitted by [2012 c. 14 Sch. 24 para. 56](#)
- s. 10(3AA) substituted by [2012 c. 14 Sch. 24 para. 48](#)
- s. 51(A1) inserted by [2007 c. 15 Sch. 13 para. 126\(2\)](#)
- s. 51(A1) omitted by [2008 c. 9 Sch. 43 para. 6](#)