

SCHEDULES

FIRST SCHEDULE

Section 1.

SUPPLEMENTARY PROVISIONS AS TO TELEVISION ADVERTISEMENT DUTY

- 1 For the purposes of this Schedule—
- " advertisement " means an advertisement inserted for payment in a television programme broadcast from a station in Great Britain ;
 - " broadcaster " means a person providing television programmes in which advertisements are inserted, and includes a person who has provided such programmes at any time after the end of April, nineteen hundred and sixty-one ;
 - " business ", in relation to a broadcaster, means so much of his business as a broadcaster as is concerned with the broadcasting of advertisements ;
 - " duty " means television advertisement duty.
- 2 (1) The duty payable by a broadcaster in respect of the insertion of an advertisement in a programme broadcast in any month shall be due on the making of the broadcast and payable within twenty-five days of the end of the month, and he shall before the end of those twenty-five days make to the proper officer a return showing the amount payable in such form and giving such particulars as the Commissioners of Customs and Excise may require :
- Provided that for months ending before the passing of this Act the duty shall be payable and the return made with that for the month in which this Act is passed.
- (2) Where for any insertion of an advertisement a broadcaster receives or is entitled to an entire consideration not solely referable to that insertion, the duty payable in respect of the insertion shall be calculated on so much only of the consideration as is referable to that insertion according to an apportionment made in such manner as the Commissioners may direct.
- (3) Where a broadcaster fails to make a return required by this paragraph, or makes a return appearing to the Commissioners to be incomplete or inaccurate, the Commissioners may estimate the amount of duty payable, and the amount estimated shall be treated as payable, unless the contrary is proved.
- 3 (1) A broadcaster shall—
- (a) notify the Commissioners of the address of any premises for the time being used by him for the purposes of his business;
 - (b) keep such books, records and accounts in relation to the business as the Commissioners may direct, and (except in so far as the Commissioners dispense with this requirement) preserve for six months or any longer period required by the Commissioners all books, records, accounts or documents relating to the business ;
 - (c) permit any officer to inspect and take copies of or extracts from any books, records, accounts or other documents in his possession or power which relate or appear to relate to the business.

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

- (2) The Commissioners or any officer may require a broadcaster, or any person employed or having any functions in connection with a broadcaster's business, to give such information relating to the broadcaster's business as the Commissioners or officer may require, and in particular to produce at a specified time and place books, records, accounts or documents relating to the business.
- (3) A broadcaster, when he delivers any note of or bill for sums payable to him for the insertion of advertisements in television programmes, shall state in the note or bill the amounts on which duty is chargeable.
- 4 (1) A person who fails to comply with a requirement imposed on him by or under paragraph 2 or 3 of this Schedule shall be liable to a penalty of two hundred pounds.
- (2) A person who fails to pay any duty chargeable on him shall be liable to a penalty of two hundred pounds or three times the amount of the duty unpaid, whichever is the greater.
- (3) A person who is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of duty by him or another shall be liable to a penalty of five hundred pounds, or to imprisonment for a term not exceeding two years, or to both.

SECOND SCHEDULE

Section 6.

NEW RATES OF VEHICLES EXCISE DUTY

PART I

RATES OF DUTY ON VEHICLES NOT EXCEEDING 8 CWT. IN WEIGHT UNLADEN CHARGEABLE UNDER SECTION 2 OF ACT OF 1949

Description of vehicle	Rate of Duty					
	Initial			Additional if used for drawing trailer or side-car		
	£	s.	d.	£	s.	d.
1. Bicycles (other than bicycles which are electrically propelled) of which the cylinder capacity of the engine— (a) does not exceed	1	0	0	12	0	0

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

Description of vehicle		Rate of Duty			
		Initial		Additional if used for drawing trailer or side-car	
150 cubic centimetres					
(b) exceeds 150 cubic centimetres but does not exceed 250 cubic centimetres	2	5	0	12	0
(c) exceeds 250 cubic centimetres	4	10	0	10	0
2. Bicycles which are electrically propelled	1	0	0	12	0
3. Tricycles neither constructed nor adapted for use nor used for the carriage of a driver or passenger	2	10	0	—	
4. Other tricycles	6	0	0	—	
5. Vehicles other than mowing machines, being vehicles with more than three wheels neither constructed nor adapted for use nor used for the carriage of a driver or passenger	3	15	0	—	

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

PART II

RATES OF DUTY ON HACKNEY CARRIAGES CHARGEABLE UNDER SECTION 3 OF ACT OF 1949

Description of vehicle	Rate of duty		
	£	s.	d.
1. Hackney carriages being tramcars		15	0
2. Other hackney carriages	12	0	0
with an additional 10s. 0d. for each person above 20 (excluding the driver) for which the vehicle has seating capacity.			

PART III

RATES OF DUTY ON TRACTORS, ETC., CHARGEABLE UNDER SECTION 4 OF ACT OF 1949

1. Description of vehicle	Weight unladen of vehicle		4.	Rate of duty					
	2. Exceeding	3. Not exceeding		5. Initial			Additional for each ton or part of a ton in excess of the weight in column 2		
				£	s.	d.			
1. Vehicles mentioned in section 4 (2) (a) of Act of 1949	—	—	2	10	0		—		
2. Vehicles mentioned in section 4 (2) (b) of Act of 1949	—	—	2	10	0		—		
3. Vehicles mentioned in section 4	—	—	2	10	0		—		

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

1. Description of vehicle (2) (c) of Act of 1949	Weight unladen of vehicle		4.	5. Initial	Rate of duty			
	2. Exceeding	3. Not exceeding			Additional for each ton or part of a ton in excess of the weight in column 2			
4. Vehicles mentioned in section 4(2) (d) of Act of 1949	—	—	2	10	0	—		
5. Vehicles mentioned in section 4 (2) (f) of Act of 1949, other than showmen's vehicles.	—	2 tons	30	0	0	—		
	2 tons	4 tons	48	0	0	—		
	4 tons	6 tons	66	0	0	—		
	6 tons	7 ¼ tons	84	0	0	—		
	7 ¼ tons	8 tons	102	0	0	—		
	8 tons	—	102	0	0	18	0	0
6. Vehicles mentioned in section 4 (2) (f) of Act of 1949, being showmen's vehicles.	—	7 ¼ tons	30	0	0	—		
	7 ¼ tons	8 tons	36	0	0 1	—		
	8 tons	10 tons	42	0	0	—		
	10 tons	—	42	0	0	6	0	0

*Status: This is the original version (as it was originally enacted).***PART IV****RATES OF DUTY ON GOODS VEHICLES CHARGEABLE UNDER SECTION 5 OF ACT OF 1949****Part A****GENERAL RATES OF DUTY**

1.	Weight unladen of vehicle		4.	Rate of Duty				
	2. Exceeding	3. Not exceeding		5. Initial	Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 2			
1. Electrically propelled goods vehicles, including tower wagons whether electrically propelled or not but not including farmers' goods vehicles, showmen's goods vehicles or local authorities' watering vehicles.	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	15	0	0		—	
	16 cwt.	1 ton	18	0	0		—	
	1 ton	2 tons	18	0	0	1	10	0
	2 tons	3 tons	24	0	0	3	0	0
	3 tons	6 tons	36	0	0	1	10	0
2. Goods vehicles which are propelled by steam or are constructed or adapted to use gas as fuel,	6 tons	—	54	0	0	3	0	0
	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	15	0	0		—	
	16 cwt.	1 ton	18	0	0		—	
	1 ton	3 tons	18	0	0	3	0	0
	3 tons	4 tons	42	0	0	4	10	0
	4 tons	6 tons	60	0	0	6	0	0
	6 tons	—	108	0	0	4	10	0

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

1. Description of vehicle	Weight unladen of vehicle		4.	5. Initial	Rate of Duty			
	2. Exceeding	3. Not exceeding			Additional for each ¼ ton or part of a ¼ ton in excess of the weight in column 2			
other than farmers' goods vehicles, showmen's goods vehicles or local authorities' watering vehicles.								
3. Farmers' goods vehicles	—	12 cwt.	12	0	0		—	
	12 cwt.	1 ¼ tons	12	0	0		15	0
	1 ¼	2 tons	14	5	0		10	0
	2 tons	2 ½ tons	15	15	0		15	0
	2 ½	3 ¼ tons	17	5	0	1	0	0
	3 ¼	—	20	5	0		10	0
4. Showmen's goods vehicles	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	13	5	0		—	
	16 cwt.	1 ton	14	10	0		—	
	1 ton	1 ¼ tons	15	10	0		—	
	1 ¼ tons	—	15	10	0	1	5	0
5. Local authorities' watering vehicles which are electrically propelled.	—	1 ¼ tons	7	0	0		—	
	1 ¼ tons	2 tons	7	0	0	3	0	0
	2 tons	3 tons	16	0	0		15	0
	3 tons	5 tons	19	0	0	1	0	0
	5 tons	—	29	0	0		—	
6. Local authorities' watering vehicles which are not electrically propelled.	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	15	0	0		—	
	16 cwt.	1 ton	18	0	0		—	
	1 ton	2 tons	18	0	0	3	0	0
	2 tons	4 tons	30	0	0	2	0	0

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

1. Description of vehicle	Weight unladen of vehicle		4.	Rate of Duty				
	2. Exceeding	3. Not exceeding		5. Initial	Additional for each $\frac{1}{4}$ ton or part of a $\frac{1}{4}$ ton in excess of the weight in column 2			
	4 tons	5 tons	46	0	0	1	10	0
	5 tons	—	58	0	0		—	
7. Goods vehicles not included in any of the foregoing provisions of this Part of this Schedule.	—	12 cwt.	12	0	0		—	
	12 cwt.	16 cwt.	15	0	0		—	
	16 cwt.	1 ton	18	0	0		—	
	1 ton	3 tons	18	0	0	3	0	0
	3 tons	4 tons	42	0	0	4	10	0
	4 tons	—	60	0	0	6	0	0

Part B

RATES OF DUTY ON GOODS VEHICLES USED FOR DRAWING TRAILERS

1. Description of vehicle	Weight unladen of vehicle		4. Rate of Duty		
	2. Exceeding	3. Not exceeding	£	s.	d.
1. Showmen's goods vehicles used for drawing showmen's trailers.	—	—	12	0	0
2. Local authorities' watering vehicles	—	—	7	0	0
3. Other goods vehicles	—	2 $\frac{1}{2}$ tons	12	0	0
	2 $\frac{1}{2}$ tons	4 tons	18	0	0
	4 tons	—	24	0	0

PART V

RATES OF DUTY ON VEHICLES CHARGEABLE UNDER SECTION 6 OF ACT OF 1949

Description of Vehicle	Rate of Duty		
	£	s.	d.
1. Electrically propelled vehicles	9	0	0
2. Other vehicles—			
(a) vehicles not exceeding six horse power, if registered under the Roads Act, 1920, for the first time before the first day of January, nineteen hundred and forty-seven	10	15	0
(b) vehicles exceeding six horse power but not exceeding seven horse power if registered as aforesaid	12	10	0
(c) vehicles not included in the foregoing subparagraphs	15	0	0

THIRD SCHEDULE

Sections 9 & 30.

SUPPLEMENTARY PROVISIONS AS TO ORDERS UNDER SS. 9 AND 30

- 1 Any order under section nine or section thirty of this Act may be varied or revoked by a subsequent order under the section in question, and nothing in either of those sections limiting the period for which an order may continue in force shall be taken to prevent the earlier revocation of an order.
- 2 (1) The powers conferred by the said sections nine and thirty to make orders shall be exercisable by statutory instrument.
- (2) Any such instrument shall be laid before the Commons House of Parliament after being made, and the order shall cease to have effect at the end of twenty-one days after that on which it is made unless at some time before the end of those twenty-one days the order is approved by resolution of that House.

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

- 3 An order under section nine of this Act may be made so as to come into operation at different times of day for different duties to which that section applies.

FOURTH SCHEDULE

Section 9.

PROVISIONS AS TO SPECIAL CASES FALLING WITHIN S. 9

- 1 For the purposes of section nine of this Act (hereinafter referred to as "the principal section") the amount in respect of bookmakers' licence duty which a person is required to pay for the issue of a licence shall be treated as an amount of duty which he is liable to pay.
- 2 The adjustment specified in subsection (2) of the principal section shall be made to any liability to pool betting duty in respect of bets made at any time by reference to an event taking place during a period as respects which that subsection has effect, but not to any other liability to pool betting duty.
- 3 Subject to the provisions of subsection (1) of section thirteen of the Import Duties Act, 1958 (variation and revocation of orders under that Act), for the purposes of paragraph (2) of Article 2 of the Import Duties (General) (No. 3) Order, 1961 (provisions as to goods chargeable with both revenue duty and import duty) the amount of any duty to which the principal section applies chargeable on goods shall be taken to be the amount as adjusted under that section, if such an adjustment falls to be made.
- 4 Subsection (5) of the principal section shall apply to any payment, under subsection (1) of section eighty-five of the Act of 1952, in the case of goods warehoused on drawback which could not lawfully be entered for home use (being a payment of an amount equal to the drawback and any allowance paid in respect of the goods) as if it were a repayment of drawback or allowance.
- 5 (1) At the end of paragraph (a) of subsection (1) of section one hundred and twelve of the Act of 1952 (repayment of duty in respect of spirits used for medical or scientific purposes) there shall be inserted " but subject to any adjustment falling to be made under section nine of the Finance Act, 1961 ".
- (2) Any right to the increase provided for by the proviso to the said subsection (1) shall be subject to the like adjustment (if any) under the principal section as would have been applicable to the liability to the reduced duty mentioned in paragraph (b) of the said subsection (1) if that duty had been actually payable.
- 6 In subsection (2) of section two hundred of the Act of 1952 (repayment of rebate on use of rebated heavy oils as vehicle fuel) for the words " the rebate on like oils at the rate for the time being in force " there shall be substituted the words " the amount for the time being allowable in respect of rebate on like oils " ; and in subsection (1) of section two hundred and eight of that Act (rebate to be repaid before rebated heavy oils mixed with light oils) for the words " the rebate allowed " there shall be substituted the words " the amount allowed in respect of rebate ".
- 7 The principal section shall apply to repayments of duty under subsection (1) of section two hundred and four of the Act of 1952 (relief from duty for oils used as fuel for ships in home waters) and section two hundred and five of that Act (relief from duty for oils used in fishing boats, lifeboats, and lifeboat launching gear) and section three of this Act as if the repayments were drawbacks and not repayments.

FIFTH SCHEDULE

Section 30.

SUPPLEMENTARY PROVISIONS AS TO SURCHARGES ON EMPLOYERS

- 1 Subject to the following provisions of this Schedule, the relevant statutory provisions relating to national insurance shall have effect (for the purposes of the National Insurance Acts as; well as for the purposes of this Act) as if—
 - (a) any surcharge under section thirty of this Act (hereinafter referred to as a surcharge) which an employer is liable to pay in respect of a person for a contribution week, and
 - (b) the National Insurance and Health Service contributions payable by that employer for that week in respect of that person,together constituted one combined contribution payable by him under those Acts in respect of that person for that week.
- 2 Nothing in this Schedule shall be construed—
 - (a) as excepting any person who pays, or is liable to pay, contributions, or as conferring any power to except any such person, from liability to pay surcharges; or
 - (b) as conferring any power to modify the rates of surcharges in relation to any class of persons.
- 3 The relevant statutory provisions relating to national insurance, so far as they relate to the recovery of sums due to the National Insurance Fund, shall apply in relation to the recovery of any amounts due by way of surcharge as they apply in relation to the recovery of such sums.
- 4 References in any enactment, other than one contained in the National Insurance Acts or the enactments relating to income tax, to contributions or to sums due or payable into the National Insurance Fund shall be construed as including references to surcharges.
- 5 In this Schedule references to the relevant statutory provisions relating to national insurance are references to—
 - (a) all the provisions of the National Insurance Acts, except subsection (1) of section thirty-five of the National Insurance Act, 1946 (payment of contributions into National Insurance Fund) and the National Insurance Act, 1959, and
 - (b) except in so far as may be provided by any Order in Council or regulations made under the National Insurance Acts after the passing of this Act, all Orders in Council and regulations made thereunder, whether before or after the passing of this Act.

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

SIXTH SCHEDULE

Section 37.

REPEALS

PART I

INCOME TAX REPEALS

Session and Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.	The Income Tax Act, 1952.	In section one hundred and fifty-eight, in subsection (2), the words from " or (b)" to the end of the subsection. In section three hundred and forty-eight, in subsection (4), the words from " and, without prejudice" to the end of the subsection, and in subsection (5), the words " In this section and ".

PART II

STAMP DUTY REPEALS

Session and Chapter	Short Title	Extent of Repeal
54 & 55 Vict. c. 39.	The Stamp Act, 1891.	In section thirty-two, the words " the expression ' bill of exchange payable on demand' includes " and in paragraph (b) the words from " and sent " to the end. Section thirty-four. In section thirty-six, the words " determining the mode in which " and the words " is to be denoted ". In section thirty-seven, subsection (1) and, in subsection (2), the words " Except as aforesaid ". In section thirty-eight, in subsection (2), the words from " payable " to " presentation ".

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

Session and Chapter	Short Title	Extent of Repeal
62 & 63 Vict. c. 9.	The Finance Act, 1899.	In the First Schedule, the headings beginning " Bill of Exchange payable on demand " and " Bill of Exchange of any other kind " (but not the exemptions following)- Section ten. In subsection (1) of section twelve, the words " other than a bill of exchange or promissory note ".
9 Edw. 7. c. 43.	The Revenue Act, 1909.	Section ten.
8 & 9 Geo. 5. c. 15.	The Finance Act, 1918.	Section thirty-six.

PART III

REPEAL RELATING TO OTTOMAN LOAN

Session and Chapter	Short Title	Extent of Repeal
18 & 19 Vict. c. 99.	The Turkish Loan Act, 1855.	The whole Act.

TABLE OF STATUTES REFERRED TO IN THIS ACT

Short Title	Session and Chapter
Turkish Loan Act, 1855	18 & 19 Vict. c. 99.
Public Accounts and Charges Act. 1891	54 & 55 Vict. c. 24.
Stamp Act, 1891	54 & 55 Vict. c. 39.
Finance Act, 1901	1 Edw. 7. c. 7.
Finance Act, 1908	8 Edw. 7. c. 16.
Finance Act, 1920	10 & 11 Geo. 5. c. 18.
Government of Ireland Act, 1920	10 & 11 Geo. 5. c. 67.
Roads Act, 1920	10 & 11 Geo. 5. c. 72.
Finance Act. 1933	23 & 24 Geo. 5. c. 19.
National Loans Act. 1939	2 & 3 Geo. 6. c. 117.
Finance (No. 2) Act, 1945	9 & 10 Geo. 6. c. 13.
National Insurance Act, 1946	9 & 10 Geo. 6. c. 67.
Finance (No. 2) Act, 1947	11 & 12 Geo. 6. c. 9.
Finance Act. 1948	11 & 12 Geo. 6. c. 49.
Finance Act, 1949	12, 13 & 14 Geo. 6. c. 47.

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

Short Title	Session and Chapter
Vehicles (Excise) Act, 1949	12, 13 & 14 Geo. 6. c. 89.
Finance Act, 1950	14 Geo. 6. c. 15.
Income Tax Act, 1952	15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.
Finance Act, 1952	15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.
Customs and Excise Act, 1952	15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.
Finance Act, 1953	1 & 2 Eliz. 2. c. 34.
Miscellaneous Financial Provisions Act, 1955	4 & 5 Eliz. 2. c. 6.
Small Lotteries and Gaming Act, 1956	4 & 5 Eliz. 2. c. 45.
Finance Act, 1956	4 & 5 Eliz. 2. c. 54.
Customs Duties (Dumping and Subsidies) Act, 1957	5 & 6 Eliz. 2. c. 18.
National Health Service Contributions Act, 1957	5 & 6 Eliz. 2. c. 34.
Finance Act, 1957	5 & 6 Eliz. 2. c. 49.
Import Duties Act, 1958	6 & 7 Eliz. 2. c. 6.
Isle of Man Act, 1958	6 & 7 Eliz. 2. c. 11.
Finance Act, 1958	6 & 7 Eliz. 2. c. 56.
National Debt Act, 1958	7 & 8 Eliz. 2. c. 6.
National Insurance Act, 1959	7 & 8 Eliz. 2. c. 47.
Finance Act, 1959	7 & 8 Eliz. 2. c. 58.
Horticulture Act, 1960	8 & 9 Eliz. 2. c. 22.
Finance Act, 1960	8 & 9 Eliz. 2. c. 44.
Post Office Act, 1961	9 & 10 Eliz. 2. c. 15.