# $S\,C\,H\,E\,D\,U\,L\,E\,S$ .

# TWELFTH SCHEDULE

Section 67.

## REPEALS.

#### PART I

#### MISCELLANEOUS.

Session and Chapter.	Short Title.	Extent of Repeal.
38 Geo. 3 c. 5.	The Land Tax Act, 1797	In section eight the words from " and for that end and purpose to direct " to " not exceeding the sum of five pounds nor less than forty shillings ", the words from " and directed to two at least" to "by this Act imposed, and also therein ", the word " said " where it next occurs- after those words, and the words from " And if any assessor so appointed or to be appointed" to "together with the said rates- and assessments : " ; sections forty-four, forty-five and forty-seven.
39 & 40 Vict. c. 36.	The Customs (Consolidation) Act, 1876.	In section forty-two, the words "coffee, chicory or" as from the first day of September, nineteen hundred and forty six.
43 & 44 Vict. c. 19.	The Taxes Management Act, 1880.	Subsection (10) of section one hundred and fourteen.
45 & 46 Vict. c. 41.	The Customs and Inland Revenue Act, 1882	Sections five, six and seven, as from the first day of September, nineteen hundred and forty-six.
8 & 9 Geo. 5. c. 40	The Income Tax Act, 1918.	In section seventy-two the words " and assessors " and the words " assessors and " ; sections seventy-six to seventy-nine ; subsection (2)

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Session and Chapter.	Short Title.	Extent of Repeal. of section eighty-eight ; sections ninety to ninety- five; section ninety-seven ; in the Fourth Schedule, in Part I the Form of Declaration to be made by Assessors and in Part II the Form of Declaration to be made by an Assessor on his Appointment.
12 & 13 Geo. 5. c. 17	The Finance Act, 1922	Subsection (3) of section three as from the first day of September, nineteen hundred and forty-six.
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	Subsection (3) of section three as from the first day of September, nineteen hundred and forty-six
19 & 20 Geo. 5 c. 27.	The Savings Banks Act, 1929.	Subsection (4) of section twelve.
20 & 21 Geo. 5. c. 28.	The Finance Act, 1930.	Section twenty-nine and in Part I of the First Schedule, in paragraph 1 the words " appoint persons to be assessors of income tax for the year of revaluation, so far as regards income tax chargeable under Schedules A and B, and " and the words " so appointed " and in paragraph 2 the words " after the appointment of assessors under the last preceding paragraph ".
21 & 22 Geo. 5 c. 49.	The Finance (No. 2) Act, 1931.	Section ten.
5 & 6 Geo. 6. c. 21.	The Finance Act, 1942.	In the Tenth Schedule, in paragraph 12 of Part I the words " and all assessors " and in paragraph 8 of Part II the words and all assessors ".
9 & 10 Geo. 6. c. 13.	The Finance (No. 2) Act, 1945.	Section thirty and, as from the first day of January, nineteen hundred and forty- seven, in Parts II and III of the Second Schedule, wherever opposite the words and figures " 12 cwt. " in column 1 there occur the

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Session and Chapter. Short Title. Extent o words and figu

Extent of Repeal. words and figures " 1 ton " in column 2, those words and figures in columns 1 and 2 and the figures opposite thereto in column 3.

# PART II

ENACTMENTS REPEALED AS RESPECTS 1947-48 AND SUBSEQUENT YEARS OF ASSESSMENT.

Session and Chapter.	Short Title.	Extent of Repeal.
17 & 18 Geo. 5. c. 10.	The Finance Act, 1927.	In section forty-five, subsections (1), (4), (5), (6) and (9).
25 & 26 Geo.5. c. 24.	The Finance Act, 1935.	Section twenty-six.
6 & 7 Geo. 6. c. 45.	The Income Tax (Employments) Act, 1943.	In subsection (2) of section one, the words " other than pay, pensions or other emoluments payable in respect of service in or with the armed forces of the Crown."
7 & 8 Geo. 6. c. 12.	The Income Tax (Offices and Employments) Act, 1944	In subsection (1) of section one, the words " other than pay, pensions or other emoluments payable in respect of service in or with the armed forces of the Crown " in both places where those words occur; and subsection (1) of section five.

## PART III

ENACTMENTS REPEALED AS RESPECTS PERSONS DYING ON OR AFTER THE TENTH DAY OF APRIL, 1946.

Session and Chapter.	Short Title.	Extent of Repeal.
44 & 45 Vict, c. 12.	The Customs and Inland Revenue Act, 1881	In section thirty-three, in subsection (1), the words "and also, in case the estate and effects shall exceed the value of one hundred pounds, the further sum of thirty shillings for stamp duty ", and subsection (5);

Session and Chapter.	Short Title.	Extent of Repeal. subsection (2) of section thirty-four, and sections thirty-five and thirty-six
57 & 58 Vict. c. 30.	The Finance Act, 1894.	In section sixteen, in subsection (1) the words " and where the gross value does not exceed three hundred pounds the fixed duty shall be thirty shillings, and where the gross value exceeds three hundred pounds and does not exceed five hundred pounds the fixed duty shall be fifty shillings ", and subsection (5).
3 Ed. 7. c. 46.	The Revenue Act, 1903.	Section fourteen.
7 & 8 Geo. 6. c. 23.	The Finance Act, 1944.	Section thirty-five.