

SCHEDULES.

FIRST SCHEDULE

Section 12.

PROVISIONS AS TO JUSTICES' LICENCES IN SUSPENSE BY REASON OF COMPULSORY ACQUISITION.

Transfer of licences in suspense.

- 1 (1) If while a licence is in suspense the licensing justices for the district in which the premises in respect of which the licence was granted are situated are satisfied that any person other than a holder thereof has an interest in the licence, or that a holder thereof has no interest therein, they shall on the application of any person appearing to them to have such an interest by order transfer the licence to the person or persons appearing to the justices to have such an interest.
- (2) The provisions of the foregoing sub-paragraph shall have effect in addition to, and not in substitution for, the provisions as to transfer of licences of the Licensing Act.

Restoration to full force of licences in suspense.

- 2 (1) The provisions of the Licensing Act and the Licensing Planning (Temporary Provisions) Act, 1945, as to the removal of licences shall apply in relation to a licence in suspense notwithstanding the compulsory acquisition of the premises in respect of which the licence was granted or anything done thereon after the acquisition ; and references in the Licensing Act to the premises in respect of which a licence was granted or from which a licence is to be removed shall be construed accordingly.
- (2) On the authorisation of the removal of a licence in suspense the licence shall come into force for all purposes.
- 3 (1) Where a licence is in suspense and it is proposed to recommence on the same site the business formerly carried on in the premises in respect of which the licence was granted, the holder of the licence may, subject to the provisions of this paragraph, give notice in writing to that effect to the clerk of the licensing justices for the district in which the premises are situated, and on the giving of such a notice the licence shall come into force for all purposes.
- (2) Before a notice is given under this paragraph, application must have been made to the licensing justices for their approval of the fitness of the holder of the licence to be the holder thereof when the licence comes into force for all purposes, and the justices must have granted the application.
- (3) Before a notice is given under this paragraph in the case of an on-licence, plans of any works reasonably necessary to secure the proper conduct of the business must have been submitted to the licensing justices and approved by them, and the licensing justices must have signified their satisfaction that the works have been executed in accordance with the plans approved.

- 4 (1) A licence in force for all purposes after being in suspense, not being a licence granted for a term, shall, unless previously forfeited or becoming void under the Licensing Act, remain in force until the fifth day of April next following the first annual general licensing meeting after the time when it ceased to be in suspense.
- (2) A licence granted for a term which is in force for all purposes after being in suspense shall, unless previously forfeited or becoming void as aforesaid, remain in force until the fifth day of April next following the expiration of a period, beginning on the last day of the term, equal to the period of suspension :

Provided that where a re-grant of the licence is made before the said fifth day of April and application is made to the confirming authority for confirmation thereof in the same year, this sub-paragraph shall have effect as if for the reference to the said fifth day of April there were substituted a reference to the date on which confirmation of the re-grant is granted or refused.

- (3) In the last foregoing sub-paragraph the reference to the period of suspension of a licence shall be construed, in relation to a licence in suspense under the principal section after being in suspense under section ten of the Finance Act, 1942, as a reference to the aggregate of the periods during which it was in suspense under those sections respectively.

Extinguishment of licences in suspense.

- 5 Where the licensing justices for any district are satisfied as respects any licence granted for premises in that district which is for the time being in suspense—
- (a) that removal of the licence as mentioned in paragraph (b) of subsection (2) of the principal section would no longer be prevented as mentioned in that paragraph, or
 - (b) where it is proposed to recommence the business in question on the same site, that it would be reasonably practicable to carry out any such works as are mentioned in sub-paragraph (3) of paragraph 3 of this Schedule,
- they may by order direct that the licence shall be extinguished at the expiration of such period as may be specified in the order unless under the foregoing provisions of this Schedule it is again in force for all purposes before the expiration of that period.
- 6 Where the premises in respect of which a licence in suspense was granted are in a licensing planning area, proposals of the licensing planning committee made with the agreement thereto of the holder of the licence may provide for the extinguishment of the licence, and on the confirmation of proposals so providing the licence shall be extinguished.
- 7 (1) Where the licensing justices for any district are of opinion, in the case of an old on-licence granted in respect of premises in their district which is in suspense at the time of any general annual licensing meeting, that if the licence had then been in force for all purposes and an application for the renewal thereof had been made at that meeting, the question of the renewal thereof would have required consideration on grounds other than those on which the renewal of an old on-licence can be refused by them, they shall refer to the compensation authority the question of the extinguishment of the licence together with their report thereon.
- (2) The compensation authority shall consider any report so made to them with respect to any licence, and may, if they think it expedient, after giving the holder of the licence and, unless it appears to the compensation authority unnecessary, any other persons

appearing to them to be interested (including the licensing justices), an opportunity of being heard, extinguish the licence, subject to payment of the like compensation as would have been payable under the Licensing Act if an application for the renewal of the licence had been made, and refused by the compensation authority.

- (3) This paragraph shall not apply in relation to a licence granted in respect of premises in a licensing planning area.
- (4) Sections twenty, twenty-one and forty-seven of the Licensing Act shall have effect with the requisite modifications in relation to the extinguishment of old on-licences under this paragraph as they have effect in relation to the refusal of renewal of such licences by the compensation authority.
- 8 (1) If a discontinuance of business by virtue of which a licence becomes a licence in suspense occurs, or has occurred, between the date of a general annual licensing meeting and the fifth day of April next following, and—
- (a) in proceedings taken in relation to any objection to the renewal of the licence made at that meeting on grounds relating to the conduct of the holder of the licence or to his fitness to be the holder thereof, or
- (b) in proceedings taken in relation to any reference to the compensation authority of the question of the renewal of the licence at that meeting,
- the renewal of the licence is or has been refused, the licence shall be, or be deemed to have been, extinguished, and where the renewal is refused in such proceedings as are mentioned in head (b) of this sub-paragraph, sub-paragraph (4) of the last foregoing paragraph shall apply as if the licence had been extinguished under that paragraph.
- (2) A licence subsisting by virtue of a provisional renewal pending a reference to the compensation authority and becoming a licence in suspense shall be, or be deemed to have been, extinguished upon a refusal of the renewal by the compensation authority.
- 9 If His Majesty by Order in Council declares that the removal of licences as mentioned in paragraph (b) of subsection (2) of the principal section is in general no longer prevented as mentioned in that paragraph, every licence in suspense at the date of the Order in Council shall be extinguished at the expiration of such period as may be specified therein unless under the foregoing provisions of this Schedule it is again in force for all purposes before the expiration of that period.
- 10 The licensing justices may, if application is made to them in that behalf, extend the period specified in an order made by them under paragraph 5 of this Schedule, or, in relation to any particular licence, the period specified in an Order in Council made under the last preceding paragraph.

Supplementary Provisions.

- 11 The provisions of sections twenty-nine to thirty-two. of the Licensing Act as to appeal against a refusal of licensing justices to grant a renewal of a licence shall have effect with the requisite modifications in relation to a refusal of licensing justices under paragraph 3 of this Schedule to approve the fitness of the holder of a licence, to approve plans or to signify their satisfaction as to works having been executed, in relation to an order under paragraph 5 of this Schedule, and in relation to a refusal of licensing justices to grant an application under the last foregoing paragraph.
- 12 Any power exercisable by licensing justices under paragraph 3, 5 or 10 of this Schedule may be exercised at a general annual licensing meeting or at any transfer sessions.

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

- 13 Paragraph 15 of Part I of the Sixth Schedule to the Finance Act, 1942 (which makes provision for the practice under that Schedule) shall apply for the purposes of this Schedule as it applies for the purposes of that Schedule.
- 14 (1) In this Schedule the following expressions have the meanings hereby respectively assigned to them, that is to say—
- " licence " means a justices' licence ;
- " licensing planning area " means an area which is for the time being a licensing planning area for the purposes of the Licensing Planning (Temporary Provisions) Act, 1945, and " licensing planning committee " shall be construed accordingly ;
- " the Licensing Act " means the Licensing (Consolidation) Act, 1910.
- (2) Expressions in this Schedule which are used in the Licensing Act have the same meanings in this Schedule as in that Act.
- (3) References in this Schedule to a licence in suspense shall, except where the context otherwise requires, be construed as references to a licence in suspense by virtue of the principal section.

SECOND SCHEDULE

Section 14.

RATES OF EXCISE DUTY ON CERTAIN MECHANICALLY PROPELLED GOODS VEHICLES CHARGEABLE UNDER THE SECOND SCHEDULE TO THE FINANCE ACT, 1920.

Weight unladen of vehicle.		Rate.	
1	2	3	4
Exceeding.	Not exceeding.	Initial.	Additional for each £ ton or part of a J ton in excess of the weight in column 1
<i>Rates chargeable under sub-paragraph (a) of paragraph 5 (Farmers' Vehicles).</i>			
12 cwt.	16 cwt	£10 10s.	—
16 cwt.	1 ton	£11 0s	—
<i>Rates chargeable under sub-paragraph (b) of paragraph 5 (Showmen's Special Vehicles)</i>			
12 cwt.	16 cwt	£11 10s	—
16 cwt.	1 ton	£12 0s	—
<i>Rates chargeable under sub-paragraph (c) (i) of paragraph 5 (Other Goods Vehicles electrically propelled)</i>			
12 cwt.	16 cwt	£12 10s	—
16 cwt	1 ton	£15 0s	—
<i>Rates chargeable under sub-paragraph (c) (ii) of paragraph 5 (Other Goods Vehicles propelled by 'learn or using gas as fuel).</i>			
12 cwt.	16 cwt	£12 10s.	—

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

Weight unladen of vehicle.		Rate.	
1	2	3	4
Exceeding.	Not exceeding.	Initial.	Additional for each £ ton or part of a J ton in excess of the weight in column 1
16 cwt.	1 ton	£15 0s	—
<i>Rates chargeable under sub-paragraph (c) (iii) of paragraph 5 (Other Goods Vehicles to which the foregoing Rates do not apply).</i>			
12 cwt.	16 cwt	£12 10s.	—
16 cwt.	1 ton	£15 0s.	—
<i>Rates chargeable on Local Authorities Watering Vehicles not Electrically Propelled</i>			
12 cwt.	16 cwt	£12 10s.	—
16 cwt.	1 ton	£15 0s.	—

THIRD SCHEDULE

Section 15.

PURCHASE TAX.

Exemptions and Reductions of Rates.

PART I

CLASSES OF GOODS BECOMING EXEMPT ON 10TH APRIL, 1946.

Upholstered mattresses with interior springs to which the mark shown in the Third Schedule to the Apparel and Textiles Order, 1942, is applied in a manner consistent with any requirements as to the manner of application thereof imposed by or under that Order or the Limitation of Supplies (Cloth and Apparel) Order, 1941, and having effect in relation to such goods.

The following articles of a kind used in the preparation or serving of food or drink :—

1. Articles of china, porcelain, earthenware, stoneware or other pottery ware.
2. Glassware, not being cut glass.
3. Hollow-ware of iron or steel (whether enamelled or not), aluminium, magnesium, copper or brass.
4. Articles of celluloid, bakelite or other plastic material derived from cellulose, casein, papier mache or synthetic resin.

Cupboards, dressers, draining boards and similar articles designed for use in kitchens.

Electric kettles and other cooking utensils incorporating heating elements (but not including goldsmiths' and silversmiths' wares).

Thermal insulation covers designed for domestic water systems.

Portable lamps of the following descriptions :—

1. Hand lamps designed for operation from electric mains.
2. Head, side and tail lamps designed for use on railways.
3. Signal gantry lamps.

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

Accessories for domestic stoves, grates, ranges and fireplaces, of the following descriptions:—

1. Firebricks and similar articles designed for use as fuel economisers.
2. Trivets and similar articles.

Epidiascopes.

Sensitised document base paper, transparent tracing paper base and tracing cloth.

Clocks designed for use as public clocks with dials not less than two feet in diameter or with dials having a diagonal measurement of two feet six inches or more.

Typewriters, dictaphones, calculating machines and other office machinery. Cash registers.

CLASSES OF GOODS BECOMING EXEMPT ON 22ND JULY, 1946.

Wigs.

Glass chimneys and similar primary glasses, being chimneys and glasses designed for oil or candle lamps.

Fireguards.

Smoothing irons and pressing irons, being irons of a kind used for domestic purposes.

Acetylene cap lamps and acetylene hand lamps

Electric dry batteries of not more than 6 volts.

Clasp knives (but not including razors or goldsmiths' and silversmiths' wares).

Vermin traps.

Projectors for slides (including projectors for film-strips but not including epidiascopes nor cinematograph projectors).

Lenses, and other parts of, and accessories to, projectors for slides.

Vessels primarily designed for propulsion otherwise than by the occupants themselves and parts of, and accessories to, such vessels.

Cinematograph films, film strips and lantern slides, being films, film-strips and slides containing pictures for exhibition by means of a projector.

PART II

CLASSES OF GOODS BECOMING CHARGEABLE AT REDUCED RATE ON 10TH APRIL, 1946.

Vacuum flasks and vacuum jars, being flasks and jars of a kind used for domestic purposes (but not including goldsmiths' and silversmiths' wares).

Lawn mowers and garden rollers

CLASS OF GOODS BECOMING CHARGEABLE AT REDUCED RATE ON 22ND JULY, 1946.

Wallpaper.

PART III

CLASSES OF GOODS BECOMING CHARGEABLE AT BASIC RATE ON 10TH APRIL, 1946.

Walking sticks and canes, being sticks and canes which, except for the ferrules, are wholly of wood.

Hair waving and hair drying machines.

Garden furniture (but not including garden ornaments).

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

Trunks, bags, wallets, jewel cases, pouches, purses, suitcases and similar receptacles, being articles of leather, hide or skin, designed for use solely for the purposes of any trade, profession, employment or vocation and unsuitable for use for other purposes.

Photographic cameras.

Photographic enlargers.

Projectors for sub-standard film or for slides.

Lenses and other parts of, and accessories to, such cameras, enlargers or projectors as are mentioned in this Part of this Schedule.

Unexposed sensitised photographic paper, cloth, plates and film.

Musical instruments, including gramophones, player pianos and other similar instruments and accessories to, and parts of, musical instruments.

Gramophone records. Player piano records.

Radio gramophones.

CLASSES OF GOODS BECOMING CHARGEABLE AT BASIC RATE ON 22ND JULY, 1946.

The following articles not being made partly of fur skin (including any skin with fur, hair or wool attached),—

1. Garments or footwear made wholly or partly of silk (except silk used for stitching of seams and buttonholes) ;
2. Headgear, ties, scarves, handkerchiefs, muffs, collars, cuffs and gloves made wholly or partly of silk (except silk used for the stitching of seams and buttonholes).

Fabrics (whether in the piece, shaped or partly made up) made wholly or partly of silk (but not including pile fabrics or woven-figured fabrics).

Textile articles of a kind used for domestic purposes and soft furnishings, made wholly or partly of fabrics becoming chargeable at the basic rate as aforesaid.

PART IV

CONSEQUENTIAL AMENDMENTS OF SEVENTH SCHEDULE TO FINANCE (NO. 2) ACT, 1940.

AMENDMENTS OF FIRST COLUMN.

In the entry relating to articles of china, porcelain, earthenware, stoneware or other pottery ware, the words " second or " shall be deleted.

In the entry relating to glassware, the words " except as specified in the second column " shall be deleted.

The entry relating to vacuum flasks and vacuum jars shall be deleted.

In the entry relating to lawn mowers and garden rollers, garden furniture and garden ornaments, the words " Lawn mowers and garden rollers " shall be deleted.

In the entry relating to projectors for substandard films or for slides the words " or for slides," shall be deleted.

The entry relating to typewriters, dictaphones, calculating machines and other office machinery and cash registers shall be deleted.

In the entry relating to paper manufactures the word " wallpaper " shall be deleted.

AMENDMENTS OF SECOND COLUMN.

The entry relating to articles of china, porcelain, earthenware, stoneware or other pottery ware shall be deleted.

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

The entry relating to glassware shall be deleted.

Opposite the entry in the first column relating to glassware there shall be inserted the following entry :—

“Vacuum flasks and vacuum jars being flasks and jars of a kind used for domestic purposes (but not including goldsmiths' and silversmiths' wares).”

Opposite the entry relating to articles of hardware and ironmongery there shall be inserted the following entry:—

“Lawn mowers and garden rollers.”

The entry relating to household goods of celluloid, bakelite or other plastic material shall be deleted.

Opposite the entry relating to paper manufactures there shall be inserted the following entry:—

“Wallpaper.”

AMENDMENTS OF THIRD COLUMN.

Opposite the entry relating to headgear and immediately after the entry relating to protective helmets there shall be inserted the following entry:—

“Wigs.”

In the entry relating to textile articles of a kind used for domestic purposes, soft furnishings and bedding, the words " (other than upholstered mattresses with interior springs) " shall be deleted.

Opposite the entry relating to articles of china, porcelain, earthenware, stoneware or other pottery ware and after the entry relating to sanitary ware there shall be inserted the following entry:—

“Articles of china, porcelain, earthenware, stoneware or other pottery ware of a kind used in the preparation or serving of food or drink.”

Opposite the entry relating to glassware there shall be inserted the following entry:—

“Glassware of a kind used in the preparation or serving of food or drink not being cut glass.”

Opposite the entry relating to furniture and immediately before the entry relating to picture frames there shall be inserted the following entry:—

“Cupboards, dressers, draining boards and similar articles designed for use in kitchens.”

Opposite the entry relating to lamp chimneys and other illuminating glassware and immediately before the entry relating to domestic cooking and heating appliances there shall be inserted the following entry :—

“Glass chimneys and similar primary glasses being chimneys and glasses designed for oil or candle lamps.”

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

Opposite the entry relating to domestic cooking and heating appliances and immediately before the entry relating to domestic refrigerators there shall be inserted the following entries :—

“Accessories for domestic stoves, grates, ranges and fireplaces of the following descriptions :—

Firebricks and similar articles designed for use as fuel economizers.
Trivets and similar articles.
Fireguards.

Thermal insulation covers designed for domestic water systems.

Electric kettles and other cooking utensils incorporating heating elements (but not including goldsmiths' and silversmiths wares).

Smoothing irons and pressing irons, being irons of a kind used for domestic purposes.”

Opposite the entry relating to portable lamps and hand torches and after the entry relating to hurricane lamps and other lamps there shall be inserted the following entries :—

“Hand lamps designed for operation from electric mains.

Head, side and tail lamps designed for use on railways.

Signal gantry lamps.

Acetylene cap lamps and acetylene hand lamps.”

Opposite the entry relating to electric dry batteries and immediately before the entry relating to batteries designed for deaf aid appliances there shall be inserted the following entry :—

“Electric dry batteries of not more than 6 volts.”

Opposite the entry relating to cutlery suitable for domestic or personal use and immediately before the entry relating to appliances specially designed for persons not having the full use of their arms there shall be inserted the following entry :—

“Clasp knives (but not including razors or goldsmiths' and silversmiths' wares).”

Opposite the entry relating to articles of ironmongery and hardware there shall be inserted the following entries :—

“Hollow-ware of iron or steel (whether enamelled or not), aluminium, magnesium, copper or brass, being articles of a kind used in the preparation or serving of food or drink.

Vermin traps.”

Opposite the entry relating to projectors for sub-standard film or for slides there shall be inserted the following entry :—

“Projectors for slides (including projectors for film-strips but not including cinematograph projectors).

Lenses and other parts of, and accessories to, projectors exempted as aforesaid.”

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

Opposite the entry relating to unexposed sensitised photographic paper, etc., and after the entry relating to X-ray plates, film and paper and other articles there shall be inserted the following entry :—

“Sensitised document base paper, transparent tracing paper base and tracing cloth.”

Opposite the entry relating to clocks and watches and other articles there shall be inserted the following entry :—

“Clocks designed for use as public clocks with dials not less than two feet in diameter or with dials having a diagonal measurement of two feet six inches or more.”

Opposite the entry relating to appliances, apparatus, accessories and requisites for sports, games, gymnastics or athletics there shall be inserted the following entry :—

“Vessels primarily designed for propulsion otherwise than by the occupants themselves, and parts of, and accessories to, such vessels.”

Opposite the entry relating to fancy or household goods made wholly or partly of celluloid, bakelite or other plastic material there shall be inserted the following entry :—

“Articles of celluloid, bakelite or other plastic material derived from cellulose, casein, papier mache or synthetic resin being articles of a kind used in the preparation or serving of food or drink.”

Opposite the entry relating to pictures, prints, engravings, photographs and other articles there shall be inserted the following entry :—

“Cinematograph films, film-strips and lantern slides, being films, film-strips and slides containing pictures for exhibition by means of a projector.”

PART V

CONSEQUENTIAL AMENDMENTS OF SEVENTH SCHEDULE TO FINANCE ACT, 1942.

In the entry relating to garments or footwear the words " or silk (except silk used for the stitching of seams and buttonholes) " shall be deleted.

In the entry relating to headgear, ties, scarves, handkerchiefs, muffs, collars, cuffs and gloves the words " or silk (except silk asked for the stitching of seams and buttonholes) " shall be deleted.

For the entry relating to walking sticks and canes there shall be substituted the following entry :—

“Walking sticks and canes other than walking sticks and canes which, except for the ferrules, are wholly of wood.”

In the entry relating to fabrics the words " Fabrics made wholly or partly of silk," shall be deleted.

The entry relating to hair waving and hair drying machines shall be deleted.

In the entry relating to garden furniture and garden ornaments the words " Garden furniture " shall be deleted.

At the end of the entry relating to trunks, bags, wallets, jewel cases, pouches, purses, suit cases and similar receptacles there shall be added the following words " and not including

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

articles designed for use solely for the purposes of any trade, profession, employment or vocation and unsuitable for use for other purposes. "

The entries relating to the following articles shall be deleted :—

- photographic cameras;
- photographic enlargers ;
- projectors ;
- lenses and other parts of, and accessories to, cameras, enlargers and projectors ;
- unexposed sensitised photographic paper, cloth, plates and film ;
- musical instruments, including gramophones, player pianos and other similar instruments and accessories to, and parts of, musical instruments;
- gramophone records and player-piano records ;
- radio gramophones.

FOURTH SCHEDULE

Section 16.

PURCHASE TAX.

Chargeable Processes : Relevant Classes of Goods.

- 1 Apparel and rugs made wholly or partly of fur skin other than of rabbit (including any skin with fur, hair or wool attached).
- 2 Fur skins other than of rabbit (including any skin with fur, hair or wool attached), dressed.
- 3 Jewellery, imitation jewellery and other goldsmiths' and silversmiths' wares.
- 4 Road vehicles and cycles (whether mechanically propelled or not).

FIFTH SCHEDULE

Section 17.

MODIFICATION OF ENACTMENTS RELATING TO PURCHASE TAX.

- 1 For subsection (3) of section twenty of the Finance (No. 2) Act, 1940 (as amended by Part I of the Second Schedule to the Finance Act, 1944), there shall be substituted the following subsection:—

“(3) An order under this section shall specify a date for its coming into operation, and such an order shall—

- (a) for the purpose of determining whether tax is chargeable by virtue of a purchase of goods of the class to which the order relates and if so at what rate, have effect, subject as provided in subsection (4) of this section, in respect of goods of that class delivered under the purchase on or after the specified date, notwithstanding that the purchase was made before that date ; and
- (b) for the purpose of determining whether tax is chargeable by virtue of the application of a chargeable process resulting in goods of the class to which the order relates and if so at what rate, have effect, subject as provided in subsection (4) of this section, in respect of goods of that class resulting from the application of a chargeable process completed on or after the specified date, notwithstanding

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

that the process was applied in pursuance of a contract made before that date.”

2 At the end of section twenty-seven of the said Act there shall be inserted the following subsection :—

“(2) Where in pursuance of a contract made in the United Kingdom, a party to the contract applies a chargeable process to the order of another party thereto, he shall add to any invoice or similar document delivered by him to the said other party a statement indicating the amount due from the said other party to him by reference to the tax for which he may be accountable in respect of the application of the process.”

3 For subsection (1) of section twenty-nine of the said Act the following subsection shall be substituted :—

“(1) Where goods bought under a chargeable purchase, or goods appropriated or applied as mentioned in section twenty-five of this Act, or goods resulting from a chargeable process, are shown to the satisfaction of the Commissioners to have been exported from the United Kingdom by the seller under the purchase, or by a person by whom the goods were so appropriated or applied, or by the person who, apart from this subsection, would be accountable for the tax chargeable by reason of the application of the process, as the case may be, the tax which apart from this provision would be chargeable in respect of the goods shall not be chargeable.”

4 In subsections (1) and (2) of section thirty-one of the said Act after the words " by virtue of a purchase " there shall be inserted the words " or of the application of a chargeable process. "

5 In subsection (1) of section forty of the said Act, the references to purchases shall be construed as including references to the application of a chargeable process and the references to a chargeable purchase shall be construed as including references to the application of a chargeable process in such circumstances that tax becomes payable in respect thereof.

6 In subsection (4) of section eleven of the Finance Act, 1944, at the end of paragraph (a) there shall be inserted the words:—

“or had resulted from the application of a chargeable process in such circumstances that tax became chargeable on the completion of the process. and in paragraph (b) after the words " or importation " there shall be inserted the words " or resulting from the application of that process. ”

SIXTH SCHEDULE

Section 30.

WOMEN'S SERVICES.

- 1 Member of Queen Alexandra's Royal Naval Nursing Service or any reserve thereof.
- 2 Member of the Women's Royal Naval Service.
- 3 Woman medical or dental practitioner serving in the Royal Navy or any naval reserve.

- 4 Member of Queen Alexandra's Imperial Military Nursing Service or any reserve thereof.
- 5 Member of the Territorial Army Nursing Service or any reserve thereof
- 6 Member of the Auxiliary Territorial Service.
- 7 Woman employed with the Royal Army Medical Corps or the Army Dental Corps with relative rank as an officer.
- 8 Member of Princess Mary's Royal Air Force Nursing Service or any reserve thereof.
- 9 Member of the Women's Auxiliary Air Force.
- 10 Woman employed with the Medical Branch of the Dental Branch of the Royal Air Force with relative rank as an officer.
- 11 Member of the Voluntary Aid Detachments employed under the Admiralty, Army Council or Air Council.

SEVENTH SCHEDULE

Section 36.

AMENDMENTS CONSEQUENTIAL ON TERMINATION OF EXCESS PROFITS TAX.

- 1 The following paragraph shall be substituted for paragraph (e) of section twenty-two of the Finance (No. 2) Act, 1939—
- “(e) the expression 'chargeable accounting period' means, in relation to excess profits tax—
- (a) any accounting period beginning on or after the first day of April, nineteen hundred and thirty-nine and ending on or before the thirty-first day of December, nineteen hundred and forty-six ; and
- (b) so much of any accounting period beginning before the said first day of April as falls on or after that date ; and
- (c) so much of any accounting period ending after the said thirty-first day of December as falls on or before that date.”
- 2 The following subsection shall be substituted for subsection (4) of section nineteen of the Finance (No. 2) Act, 1939—
- “(4) The chargeable accounting periods to which this section applies are the periods which are chargeable accounting periods in relation to excess profits tax.”
- 3 The following sub-paragraph shall be substituted for sub-paragraph (b) of paragraph 7 of the Sixth Schedule to the Finance Act, 1940—
- “(b) in applying the provisions of paragraphs 1 to 3 of this Schedule to the case of an assessment to the national defence contribution for a period part of which falls before, and part of which falls after, the end of the year nineteen hundred and forty-six, there shall be deemed to be added to the amount of excess profits tax which would have been assessable or payable, as the case may be, for the part of the period before the end of that year an amount equal to so much of the national defence contribution for the whole period as is apportionable to the part thereof falling after the end of that year.”

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

EIGHTH SCHEDULE

Section 38.

COMPUTATION OF LOSSES ON SALES OF STOCK.

- 1 For the purposes of the provisions of Part IV of this Act relating to relief for losses on sales of stock, there shall be deemed to be a claimable loss sustained in a trade or business on sales of stock effected during the sales period if and only if the total original cost or value, as defined in paragraph 2 of this Schedule, of the trading stock held for the purposes of the trade or business on the thirty-first day of December, nineteen hundred and forty-six, exceeds the total sum realised as defined in paragraph 3 of this Schedule, and the amount of the claimable loss shall be an amount equal to the difference :

Provided that where a sale of stock which is taken into account under the said paragraph 3 is also taken into account in computing the profits or loss for any accounting period falling partly before and partly after the end of the year nineteen hundred and forty-six, the amount of the claimable loss shall be calculated as if the total original cost or value were decreased or increased, as the case may be, by so much of any loss or profit on the sale as, by virtue of any apportionment under the proviso to subsection (1) of section fourteen of the Finance (No. 2) Act, 1939, affects the profits or loss for the part of the period falling before the end of the said year.

- 2 (1) There shall be ascertained—
- (a) the aggregate cost of all the trading stock held for the purposes of the trade or business on the thirty-first day of December, nineteen hundred and forty-six ; and
 - (b) the aggregate price which that stock would have fetched if sold in the open market on that day :

Provided that any stock in a damaged condition on that day the cost of which exceeds the price which it would have fetched if sold in the open market on that day shall, in both cases, be left out of account.

- (2) There shall then be ascertained the aggregate price which all the stock mentioned in the proviso to sub-paragraph (1) of this paragraph would have fetched if sold as therein mentioned.
- (3) The lower of the two sums ascertained under sub-paragraph (1) of this paragraph plus the amount, if any, ascertained under sub-paragraph (2) of this paragraph is the amount referred to in paragraph 1 of this Schedule as the total original cost or value of the trading stock held for the purposes of the trade or business on the thirty-first day of December, nineteen hundred and forty-six.
- 3 (1) There shall be ascertained in relation to all the trading stock of each particular class held for the purposes of the trade or business on the thirty-first day of December, nineteen hundred and forty-six, the sum realised by sales of trading stock of that class during the sales period :

Provided that—

- (a) where any stock is sold at a price lower than that which it would have fetched if sold in the open market, it shall be treated for the purposes of this sub-paragraph as if it had been sold at the price which it would have fetched if so sold ;

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- (b) where more stock of any particular class is sold in the sales period than was held for the purposes of the trade or business on the thirty-first day of December, nineteen hundred and forty-six, the earliest sales of stock of that class in the sales period shall be taken into account until the quantity of stock of that class sold during the sales period which is taken into account is equal to the quantity of stock of that class so held on the said thirty-first day of December ;
 - (c) where less stock of any particular class is sold during the sales period than was held for the purposes of the trade or business on the said thirty-first day of December, this paragraph shall have effect as if, on the last day of the sales period, a quantity of stock of that class equal in quantity to the difference had been sold at the price which it would have fetched if it had been sold in the open market on the said day;
 - (d) sales of stock which has suffered damage since the said thirty-first day of December, and stock held for the purposes of the trade or business on the last day of the sales period which has suffered damage since the said thirty-first day of December shall be left out of account, and proviso (b) and proviso (c) to this sub-paragraph shall have effect accordingly.
- (2) References in this paragraph to trading stock of a particular class include all stock of that class in whatever stage of manufacture ; but the stock of any particular class held for the purposes of the trade or business on the said thirty-first day of December which was then in a damaged condition shall be treated as stock of a separate class, and references in this paragraph to trading stock of a particular class shall be construed accordingly.
- (3) Where the stock of a particular class held on the last day of the sales period is not all at the same stage of manufacture, and the case is one to which proviso (c) to sub-paragraph (1) of this paragraph applies, the stock which is to be treated under that proviso as sold on the last day of the sales period shall be the stock held on that day which is at the most advanced stage of manufacture.
- (4) Where the stock of any particular class sold or treated as sold which is taken into account for the purposes of this paragraph is not, as respects the stage of manufacture which it had reached when sold or treated as sold, identical with the stock of that class held for the purposes of the trade or business on the said thirty-first day of December—
- (a) there shall be ascertained or estimated, in relation to each sale of stock made or treated as made which is taken into account as aforesaid, the cost to the person carrying on the trade or business of bringing the corresponding stock held for the purposes of the trade or business on the said thirty-first day of December to the same stage of manufacture as the stock sold or treated as sold;
 - (b) the amounts so ascertained or estimated shall be aggregated ; and
 - (c) the sum realised or treated as realised by sales of stock of that class during the sales period, as ascertained under sub-paragraph (1) of this paragraph, shall be reduced so as to bear to the full amount thereof the same proportion that the original cost or value of the stock of that class bears to the said original cost or value increased by the aggregate amount arrived at under paragraph (b) of this sub-paragraph.

In this sub-paragraph, the expression " the original cost or value " means, in relation to stock of any class, the cost of the stock of that class held for the purposes of the

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trade or business on the said thirty-first day of December or the price which the stock of that class so held would have fetched if sold in the open market on that day, according as the amount ascertained under paragraph (a) of sub-paragraph (1) of paragraph 2 of this Schedule is lower than, or higher than, the amount ascertained under paragraph (b) of that sub-paragraph :

Provided that where the class of stock in question is stock which was in a damaged condition on the said thirty-first day of December, the original cost or value thereof shall be computed as aforesaid leaving out of account any of the stock the cost of which exceeds the price which it would have fetched if sold in the open market on the said day and the said price shall then be added to the original cost or value so computed as aforesaid and the total shall be taken to be the original cost or value of the stock of the class in question within the meaning of this sub-paragraph.

The reference in paragraph (a) of this sub-paragraph to the stock which corresponds to any stock sold or treated as sold during the sales period shall, in relation to the first sale, be construed as a reference to the same quantity of the stock held on the said thirty-first day of December, stock in the most advanced stage of manufacture being selected, and so on in relation to sales subsequently made or treated as made in the sales period.

- (5) The aggregate of the amounts ascertained under sub-paragraph (1) of this paragraph, reduced, if need be, in accordance with sub-paragraph (4) of this paragraph, is the amount referred to in paragraph 1 of this Schedule as the total sum realised.

NINTH SCHEDULE

Section 39.

SUPPLEMENTARY PROVISIONS AS TO CLAIMS FOR RELIEF FOR TERMINAL EXPENSES AND LOSSES ON SALES OF STOCK.

- 1 Any claim for relief in respect of terminal expenses or losses on sales of stock shall be made in writing to the Commissioners.
- 2 Any surveyor appointed for the purposes of the Income Tax Acts may by notice in writing require any person making a claim for relief in respect of terminal expenses or losses on sales of stock in relation to any trade or business to deliver to him a return in such form as the Commissioners may prescribe containing such particulars as the Commissioners may require—
 - (a) in the case of a claim in respect of terminal expenses, in respect of those expenses ;
 - (b) in the case of a claim in respect of losses on sales of stock, with respect to the trading stock held for the purposes of the trade or business at any material date, including particulars with respect to the cost or the sale price of the stock, or the price which it would have fetched if sold in the open market on any such date, and with respect to any other matters relevant to the claim.
- 3 Every return furnished in pursuance of the last preceding paragraph shall, if the Commissioners so require, be certified as correct by some person who is a member of an incorporated society of accountants, and shall be verified by production of such evidence and in such other manner as the Commissioners may direct.

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- 4 Pending the determination by the Commissioners of any claim for relief in respect of terminal expenses or losses on sales of stock, the Commissioners may make assessments and collect excess profits tax for any chargeable accounting period without reference to the claim and the relief necessary to give effect to the determination of any such claim shall be given by repayment unless it can be set off against excess profits tax for any chargeable accounting period which has been assessed on the person making the claim and remains unpaid.
- 5 Any person making a claim for relief in respect of terminal expenses who is dissatisfied with any determination of the Commissioners as to whether he is entitled to any and if so what relief may appeal to the Board of Referees.
- 6 The provisions of Part II of the Fifth Schedule to the Finance Act, 1937 (which, as applied by the Finance (No. 2) Act, 1939, relates to appeals against assessments to excess profits tax), including the provisions thereof enabling the Commissioners to make regulations, shall, with the necessary modifications, apply in relation to and determination by the Commissioners of any claim to relief in respect of losses on sales of stock.

TENTH SCHEDULE

Section 46.

PART I

GENERAL SCALE OF RATES OF ESTATE DUTY.

<i>Principal Value of Estate</i>		<i>Rate per cent. of Duty.</i>		
£		£		
		Not exceeding	2,000	Nil
Exceeding	2,000	and not exceeding	3,000	1
Exceeding	3,000	and not exceeding	5,000	2
Exceeding	5,000	and not exceeding	7,500	3
Exceeding	7,500	and not exceeding	10,000	4
Exceeding	10,000	and not exceeding	12,500	6
Exceeding	12,500	and not exceeding	15,000	8
Exceeding	15,000	and not exceeding	20,000	10
Exceeding	20,000	and not exceeding	25,000	12

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		<i>Principal Value of Estate</i>		<i>Rate per</i>
				<i>cent. of Duty.</i>
		£	£	
Exceeding	25,000	and not exceeding	30,000	14
Exceeding	30,000	and not exceeding	35,000	16
Exceeding	35,000	and not exceeding	40,000	18
Exceeding	40,000	and not exceeding	45,000	20
Exceeding	45,000	and not exceeding	50,000	22
Exceeding	50,000	and not exceeding	60,000	24
Exceeding	60,000	and not exceeding	75,000	27
Exceeding	75,000	and not exceeding	100,000	30
Exceeding	100,000	and not exceeding	150,000	35
Exceeding	150,000	and not exceeding	200,000	40
Exceeding	200,000	and not exceeding	250,000	45
Exceeding	250,000	and not exceeding	300,000	50
Exceeding	300,000	and not exceeding	500,000	55
Exceeding	500,000	and not exceeding	750,000	60
Exceeding	750,000	and not exceeding	1,000,000	65
Exceeding	1,000,000	and not exceeding	2,000,000	70
Exceeding	2,000,000	and not exceeding		75

PART II

ENTRIES TO BE SUBSTITUTED FOR CERTAIN ENTRIES IN THE SCALE OF RATES APPLICABLE TO THE AGRICULTURAL VALUE OF AGRICULTURAL PROPERTY.

	£		£	
		Does not exceed	2,000	Nil
Exceeds	2,000	and does not exceed	3,000	1
Exceeds	3,000	and does not exceed	5,000	2
Exceeds	5,000	and does not exceed	7,500	3
Exceeds	7,500	and does not exceed	10,000	4

PART III

CONSEQUENTIAL AMENDMENTS.

- 1 In subsection (1) of section thirty-three of the Customs and Inland Revenue Act, 1881, 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 " shall cease to have effect; subsection (5) of that section shall cease to have effect; and subsection (2) of section thirty-four of that Act, and sections thirty-five and thirty-six of that Act, shall cease to have effect.
- 2 In subsection (1) of section sixteen of the Finance Act, 1894, for the words " sections thirty-three, thirty-five and thirty-six " there shall be substituted the words " section thirty-three ", for the words " is payable on the death of the deceased " there shall be substituted the words " would, if estate duty were payable in respect of estates however small the principal value thereof, be payable on the death of the deceased " and 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 " shall cease to have effect.
- 3 For subsection (3) of the said section sixteen the following subsection shall be substituted :—

“(3) Where the net value of the property, real and personal, in respect of which estate duty would, if estate duty were payable in respect of estates however small the principal value thereof, be payable on the death of the deceased, exclusive of property settled otherwise than by the will of the deceased, does not exceed one thousand pounds, such property, for the purpose of estate duty, shall not be aggregated with any other property, but shall form an estate by itself and the legacy and succession duties shall not be payable under the will or intestacy of the deceased in respect of that estate.”
- 4 Subsection (5) of the said section sixteen shall cease to have effect.
- 5 Section fourteen of the Revenue Act, 1903, shall cease to have effect.

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

- 6 In subsection (2) of section sixty-one of the Finance (1909-10) Act, 1910, for the words " it is claimed that a fixed duty is payable in respect of any property under subsection (1) of section sixteen of the principal Act as being property of a gross value not exceeding three hundred pounds or five hundred pounds, as the case may be," there shall be substituted the words " it is claimed for the purposes of subsection (1) of section sixteen of the principal Act that the gross value of any property does not exceed five hundred pounds. "
- 7 In subsection (2) of section thirteen of the Finance Act, 1914, for the words " estate duty is payable on the death of the deceased " there shall be substituted the words " estate duty would be payable on the death of the deceased if estate duty were payable in respect of estates however small the principal value thereof ".

ELEVENTH SCHEDULE

Section 47.

AMENDMENTS AS TO GIFTS INTER VIVOS, ETC.

PART I

AMENDMENTS.

- 1 In subsection (1) of section fifty-nine of the Finance (1909-10) Act, 1910, for the words " three years " there shall be substituted, in both places where those words occur, the words " five years "
- 2 In subsection (2) of section thirty-one of the Finance Act, 1939, for the words " three years " there shall be substituted the words " five years ".
- 3 In subsection (2) of section forty-three of the Finance Act, 1940, for the words " three years " there shall be substituted the words " five years ".
- 4 In subsection (1) of section forty-six of the Finance Act, 1940, for the words " three years " there shall be substituted the words " five years " and for subsection (2) of that section (as amended by section thirty-five of the Finance Act, 1944) there shall be substituted the following subsection :—
- “(2) The extent to which the assets of the company are to be deemed to be included as aforesaid shall be the proportion ascertained by comparing the aggregate amount of the benefits accruing to the deceased from the company in the last five accounting years with the aggregate amount of the net income of the company for the said years :
- Provided that—
- (a) where, in any of the said accounting years, the company sustained a loss, the amount of that loss shall be deducted in ascertaining the said aggregate net income of the company;
- (b) where the company came into existence in the last but three, or in the last but two, or in the last but one, or in the last, of the said accounting years, the references in this subsection to the said accounting years shall be construed as references to the last four, the last three, the last two or the last, of those years, as the case may be.”

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

- 5 In subsection. (1) of section forty-seven of the Finance Act, 1940, for the words " three years ", in both places where those words occur, there shall be substituted the words " five years ".
- 6 In subsection (3) of section forty-eight of the Finance Act, 1940, for the words " three years " in both places where those words occur there shall' be substituted the words " five years
- 7 In subsection (1) of section fifty-five and paragraph (a) of subsection (1) of section fifty-eight of the Finance Act, 1940, and in the Seventh Schedule to that Act, for the words " three years ", wherever those words occur, there shall be substituted the words " five years ".
- 8 Section thirty-five of the Finance Act, 1944, shall cease to have effect.

PART II

TRANSITIONAL PROVISIONS.

- 1 In the case of persons dying on or after the tenth day of April, nineteen hundred and forty-six, but before the tenth day of April, nineteen hundred and forty-eight, the following enactments amended by Part I of this Schedule, that is to say—
- (a) subsection (1) of section fifty-nine of the Finance (1909-10) Act, 1910;
 - (b) subsection (2) of section thirty-one of the Finance Act, 1939 ;
 - (c) subsection (2) of section forty-three of the Finance Act, 1940 ;
 - (d) subsection (3) of section forty-eight of the Finance Act, 1940 ; and
 - (e) subsection (1) of section fifty-five of the Finance Act, 1940, paragraph (a) of subsection (1) of section fifty-eight of that Act, and, for the purpose of determining whether the conditions set out in paragraph (b) of subsection (1) of the said section fifty-five are satisfied in relation to a company, subsection (1) of section forty-seven of and paragraph 2 of the Seventh Schedule to that Act,
- shall, as so amended, have effect as if the references therein to the five years before or ending with the death of the deceased were references to the said five years less so much thereof as fell before the tenth day of April, nineteen hundred and forty-three.
- 2 (1) No part of the assets of any company shall be deemed by virtue of subsection (1) of section forty-six of the Finance Act, 1940, to be included in the property passing on the death of any person dying on or after the tenth day of April, nineteen hundred and forty-six, but before the tenth day of April, nineteen hundred and forty-eight, unless benefits accruing to the deceased from the company accrued to him on or after the tenth day of April, nineteen hundred and forty-three.
- (2) The provision of the Finance Act, 1940, as to what are to be treated as benefits accruing to the deceased from the company and as to when a benefit is treated as having accrued therefrom shall, as amended by this Schedule, apply for the purposes of this paragraph as they apply for the purposes of the said section forty-six, subject to the modification that the references in section forty-seven of that Act, and paragraph 2 of the Seventh Schedule to that Act, to the five years ending with the death of the deceased shall be treated as references to the said five years less so much thereof as fell before the tenth day of April, nineteen hundred and forty-three.

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

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) 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

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Session and Chapter.	Short Title.	Extent of Repeal.
12 & 13 Geo. 5. c. 17	The Finance Act, 1922	Declaration to be made by an Assessor on his Appointment. 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 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.

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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) ; 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

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

Session and Chapter.	Short Title.	Extent of Repeal.
3 Ed. 7. c. 46.	The Revenue Act, 1903.	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).
7 & 8 Geo. 6. c. 23.	The Finance Act, 1944.	Section fourteen. Section thirty-five.