



Finance Act 1963

1963 CHAPTER 25

PART IV

STAMP DUTIES

Miscellaneous

65 Miscellaneous exemptions.

(1) ^{F1}

^{F2}(2) In Part VII of the ^{M1}Finance Act 1946 . . . ^{F3}, the references to a unit trust scheme shall be deemed not to include references—

- (a) to any common investment scheme under section 22 of the ^{M2}Charities Act 1960 [^{F4}or any common deposit scheme under section 22A of that Act]^{F5} or to any common investment scheme under section 24 or any common deposit scheme under section 25 of the Charities Act 1993;]; or
- (b) to any unit trust scheme the units in which are, under the terms of the trust instrument relating to the scheme, required to be held only by bodies of persons established for charitable purposes only or trustees of trusts so established.]

^{F6}(3)

Textual Amendments

- F1** Ss. 59(2)–(4), 60, 61, 62(4), 65(1), 67 repealed by [Finance Act 1990 \(c. 29, SIF 114\)](#), s. 132, [Sch. 19 Pt. VI](#) and s. 65(1) expressed to be repealed (27.7.1999) by [1999 c. 16, s. 139, Sch. 20 Pt. V\(2\)](#)
- F2** S. 65(2) repealed (27.7.1999 with effect as mentioned in [Sch. 20 Pt. V\(5\)](#) of the amending Act) by [1999 c. 16, s. 139, Sch. 20 Pt. V\(5\)](#), Notes 1, 2
- F3** Words repealed by [Finance Act 1988 \(c. 39, SIF 114\)](#), s. 148, [Sch. 14 Pt. XI](#)
- F4** Words in s. 65(2)(a) inserted (1.9.1992) by [Charities Act 1992 \(c. 41\)](#), s. 78(1), [Sch. 6 para. 2](#); S.I. [1992/1900, art 2\(1\)](#), [Sch.1](#)
- F5** Words in s. 65(2)(a) added (1.8.1993) by [1993 c. 10, ss. 98\(1\), 99\(1\)](#), [Sch. 6 para. 5](#).

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1963, Section 65. (See end of Document for details)*

F6 S. 65(3) repealed (21.7.2008) by Statute Law (Repeals) Act 2008 (c. 12), **Sch. 1 Pt. 8**

Marginal Citations

M1 1946 c. 64.

M2 1960 c. 58.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1963, Section 65.