

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1965, Part V. (See end of Document for details)*

SCHEDULES

SCHEDULE 22

REPEALS

Modifications etc. (not altering text)

- C1** The text of Sch. 22 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

PART V

PROFITS TAX REPEALS

| Chapter | Short Title | Extent of Repeal |
|------------------------------|----------------------------------|--|
| 1 Edw. 8. & 1 Geo. 6. c. 54. | The Finance Act 1937. | Part III so far as unrepealed. Schedules 4 and 5. |
| 1 & 2 Geo. 6. c. 46. | The Finance Act 1938. | In section 42, subsections (4) to (6). Section 43. Schedule 4 Part II. |
| 2 & 3 Geo. 6. c. 41. | The Finance Act 1939. | Section 36. |
| 3 & 4 Geo. 6. c. 29. | The Finance Act 1940. | Section 40(2). |
| 3 & 4 Geo. 6. c. 48. | The Finance (No. 2) Act 1940. | In section 14(1), the words “or paragraph 4 of the Fourth Schedule to the Finance Act 1937”, the words “or the national defence contribution” and the words “and subsection (1) of section 20 of the Finance Act 1937”. Section 15(b), together with “and” at the end of paragraph (a). |
| 4 & 5 Geo. 6. c. 30. | The Finance Act 1941. | Section 43. |
| 5 & 6 Geo. 6. c. 21. | The Finance Act 1942. | Section 36. |

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| | | In section 38, the words “nor the national defence contribution”. |
| | | Schedule 9. |
| 9 & 10 Geo. 6. c. 13. | The Finance (No. 2) Act 1945. | In section 35(2), the words “or to the national defence contribution”. |
| | | In section 36, the words “or the national defence contribution”. |
| | | Section 37. |
| | | In Schedule 5, the words “or to the national defence contribution”. |
| 9 & 10 Geo. 6. c. 64. | The Finance Act 1946. | Section 44. |
| 10 & 11 Geo. 6. c. 35. | The Finance Act 1947. | Part IV so far as unrepealed. |
| | | Schedule 8. |
| 11 & 12 Geo. 6. c. 49. | The Finance Act 1948. | Section 79. |
| 14 & 15 Geo. 6. c. 43. | The Finance Act 1951. | Part III so far as unrepealed. |
| 15 & 16 Geo. 6. & 1 Eliz. 2. c. 10. | The Income Tax Act 1952. | Section 348(7). |
| | | Section 434(3). |
| | | Section 435(4). |
| | | In section 469(1) and (2), the words “and profits tax”. |
| | | Section 473(2)(c) with the “and” at the end of paragraph (b). |
| | | In Schedule 16, in paragraph 1(1), the definition of “income”, paragraph 2(2) and paragraph 14. |
| | | In Schedule 20, paragraph 2(4), from “and for” onwards and paragraph 10(4). |
| | | In Schedule 21, paragraph 10. |
| 15 & 16 Geo. 6. & 1 Eliz. 2. c. 33. | The Finance Act 1952. | Part IV, so far as unrepealed. |
| | | Section 67(2). |
| 1 & 2 Eliz. 2. c. 34. | The Finance Act 1953. | Section 25(4). |
| 2 & 3 Eliz. 2. c. 44. | The Finance Act 1954. | Section 16(12). |

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| 4 & 5 Eliz. 2. c. 17. | The Finance (No. 2) Act 1955. | In Schedule 2, paragraph 3. |
| 4 & 5 Eliz. 2. c. 54. | The Finance Act 1956. | Part IV, so far as unrepealed. In Schedule 4, paragraph 1. |
| 6 & 7 Eliz. 2. c. 56. | The Finance Act 1958. | Part IV. Schedule 7. |
| 7 & 8 Eliz. 2. c. 58. | The Finance Act 1959. | Section 33. In Schedule 5, paragraph 2. |
| 8 & 9 Eliz. 2. c. 44. | The Finance Act 1960. | Section 70. |
| 10 & 11 Eliz. 2. c. 44. | The Finance Act 1962. | Section 10(7). Section 23(7). Section 24(11) from the words “where this section applies” onwards. In Schedule 9, paragraph 17(3)(a)(i). |
| 1963 c. 25. | The Finance Act 1963. | Section 69. |
| 1964 c. 37. | The Income Tax Management Act 1964. | In section 3, in subsection (2) the words “and the enactments relating to the profits tax”, and in subsection (3) the words “or the profits tax”. Section 10. In section 11, in subsections (1), (2), (3) and (4) the words “or the enactments relating to the profits tax”. In section 12, in subsection (1), (2), and (twice) subsection (4) the words “or the enactments relating to the profits tax”. In section 13(1) the words “or paragraph 5 of Part II of Schedule 5 to the Finance Act 1937” and the words “or the said paragraph 5” (twice), and in subsection (5) the words “or the said paragraph 5”. In section 14, in subsection (1) the words “and the enactments relating to the |

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profits tax”, in subsection (2) the words “or the profits tax” and the words “and the enactments relating to the profits tax”, in subsection (3) the words “or the enactments relating to the profits tax”.

In section 15, in subsection (1)(a) the words “or the enactments relating to the profits tax” and in subsection (2) the words “paragraph 5 of Part II of Schedule 5 to the Finance Act 1937”.

In section 17(2) the words from “and, so far” to the end of the subsection.

In Schedule 3, paragraph 7.

1964 c. 49.

The Finance Act 1964.

In section 17, subsections (2) and (6).

The above repeals shall have effect only in relation to the profits tax, and shall not affect the liability to profits tax for chargeable accounting periods ending on or before 5th April 1966, or the assessment, collection or recovery of that tax or other proceedings relating thereto.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1965, Part V.