



# Finance Act 1970

## 1970 CHAPTER 24

### PART I

#### CUSTOMS AND EXCISE

**1** .....<sup>F1</sup>

#### Textual Amendments

**F1** S. 1 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. II

**2** **Gaming licence duty.**

(1) .....<sup>F2</sup>

(9) Part II of Schedule 1 to this Act shall have effect for supplementing the provisions of this section (in that Schedule called “the principal section”).

(10) .....<sup>F2</sup>

#### Textual Amendments

**F2** Ss. 2(1)–(8)(10), 3 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

**3** .....<sup>F3</sup>

#### Textual Amendments

**F3** Ss. 2(1)–(8)(10), 3 repealed by Betting and Gaming Duties Act 1972 (c. 25), Sch. 7

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1970, Part I. (See end of Document for details)*

4 ..... F4

**Textual Amendments**  
F4 S. 4 repealed with savings by Finance Act 1977 (c. 36), s. 59(5), Sch. I Pt. II

5 ..... F5

**Textual Amendments**  
F5 S. 5 repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), Sch. 6 Pt. I

6 [F6(1) ..... F7

(2) Angostura bitters shall be deemed not to be spirits for the purposes of—  
(a) ..... F7  
(b) [F8the Licensing (Scotland) Act 1976]F9... and any other enactment (whether passed before or after the commencement of this Act) in which “spirits” has the same meaning as in [F10that Act];  
and accordingly angostura bitters shall be treated as a non-intoxicating drink for the purposes of the enactments specified in paragraph (b) above.]

**Textual Amendments**  
F6 S. 6 repealed (S.) (1.9.2009 at 5.00 a.m.) by Licensing (Scotland) Act 2005 (asp 16), s. 150(2), Sch. 7 (with s. 143); S.S.I. 2007/472, art. 3  
F7 S. 6(1)(2)(a) repealed by Alcoholic Liquor Duties Act 1979 (c. 4), Sch. 4 Pt. I  
F8 Words substituted by virtue of Interpretation Act 1978 (c. 30), s. 17(2)(a)  
F9 Words in s. 6(2)(b) repealed (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), Sch. 6 para. 54(a), Sch. 7 (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2) (with art. 4)  
F10 Words in s. 6(2)(b) substituted (24.11.2005) by Licensing Act 2003 (c. 17), s. 201(2), Sch. 6 para. 54(b) (with ss. 2(3), 15(2), 195); S.I. 2005/3056, art. 2(2)

7 (1) ..... F11  
(5) ..... F12  
(6) ..... F11  
(8) ..... F12

**Textual Amendments**  
F11 S. 7(1)–(4)(6)(7) repealed by Alcoholic Liquor Duties Act 1979 (c. 4), Sch. 4 Pt. I  
F12 S. 7(5)(8) repealed by Customs and Excise Management Act 1979 (c. 2), s. 177(3), Sch. 6 Pt. I

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1970, Part I. (See end of Document for details)*

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**8** ..... F13

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**Textual Amendments**

**F13** S. 8 repealed by Hydrocarbon Oil (Customs & Excise) Act 1971 (c. 12), s. 24(2), **Sch. 7**

**9** ..... F14

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**Textual Amendments**

**F14** S. 9 repealed by Vehicles (Excise) Act 1971 (c. 10), s. 39(5), **Sch. 8 Pt. I**

**10** ..... F15

.....  
**Textual Amendments**

**F15** S. 10 repealed by Finance Act 1973 (c. 51), s. 59(7), **Sch. 22 Pt. I**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1970, Part I.