



Finance Act 1971

1971 CHAPTER 68

PART I

CUSTOMS AND EXCISE

1 ^{F1}

Textual Amendments

F1 S. 1 repealed by European Communities Act 1972 (c. 68), s. 4, **Sch. 3 Pt. I**; Finance Act 1977 (c. 36), s. 59(5), **Sch. 9 Pt. I**

2 ^{F2}

Textual Amendments

F2 S. 2 repealed by Finance Act 1977 (c. 36), s. 59(5), **Sch. 9 Pt. I**

3 ^{F3}

Textual Amendments

F3 S. 3 repealed by Hydrocarbon Oil Duties Act 1979 (c. 5), s. 28(2), **Sch. 7**; Excise Duties (Surcharges or Rebates) 1979 (c. 8), s. 4(3), **Sch. 2**

4, 5. ^{F4}

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1971, Part I. (See end of Document for details)

Textual Amendments

F4 S. 4, 5 repealed by Finance Act 1972 (c. 41), ss. 54(8), 134(7), **Sch. 28 Pt. II**

6 Agricultural machines—vehicles excise duty and customs and excise duty.

- (1) ^{F5}
- (2) As from the said 1st September, in Schedule 1 to the ^{M1}Hydrocarbon Oil (Customs & Excise) Act 1971 (vehicles in which heavy oil may be used without repayment of rebate)—
 - (a) the reference in paragraph 2(b) to the said Schedule 3 shall be construed as a reference to that Schedule as amended by subsection (1) above, and
 - (b) the reference to an agricultural machine in paragraph 3(b) shall not include any vehicle which does not satisfy the conditions specified in paragraphs (a) and (b) of section 6(1) of the ^{M2}Finance Act (Northern Ireland) 1971 (which makes provision corresponding to that made by subsection (1) above).

Textual Amendments

F5 S. 6(1) repealed by Finance Act 1989 (c. 26, SIF 107:2), s. 187(1), **Sch. 17 Pt. II** (in relation to licences taken out after 14.3.1989)

Modifications etc. (not altering text)

C1 The text of ss. 6(2), 68, Sch. 6 paras. 83, 87 to 90 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

M1 1971 c. 12.
M2 1971 c. 27 (N.I.).

^{F6}7

Textual Amendments

F6 S. 7 repealed (13.10.1993) by Finance (No. 2 Act) 1992 (c. 48), ss. 12(1)(a), 82, **Sch. 18 Pt. IV**; SI 1993/2272 art.2 (with Sch. para. 2)

8—10. ^{F7}

Textual Amendments

F7 S. 8–10 repealed by Betting and Gaming Duties Act 1972 (c. 25), s. 29(2), **Sch. 7**

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1971, Part I. (See end of Document for details)*

11 F8

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Textual Amendments

F8 S. 11 repealed by [Customs and Excise Management Act 1979 \(c. 2\)](#), s. 177(3), **Sch. 6 Pt. I**

12 F9

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Textual Amendments

F9 S. 12 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 1971, Part I.