

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

# SCHEDULES

## <sup>F1</sup>SCHEDULE 1

### Textual Amendments

**F1** Sch. 1 repealed by [Customns and Excise Management Act 1979 \(c. 2, SIF 40:1\)](#), s. 177(3), **Sch. 6 Part I**

.....  
**F1**

## SCHEDULE

2. ....

**F2**

### Textual Amendments

**F2** Sch. 2 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**

## <sup>F3</sup>SCHEDULE 3

Section 21.

### Textual Amendments

**F3** Sch. 3 repealed (with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 265](#), **Sch. 3 Pt. 1** (with Sch. 2)

## SCHEDULE

4. ....

**F4**

### Textual Amendments

**F4** Sch. 3 paras. 1 to 7, 9 to 13, Sch. 4, Sch. 6 paras. 1 to 80, 91 to 93, Sch. 7 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**

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SCHEDULE

5.....  
F5

**Textual Amendments**

**F5** Sch. 5 repealed by Finance (No. 2) Act 1975 (c. 45), ss. 68(1), 75(5), Sch. 14 Part IV Note 1 with effect from 6 April 1977 except in relation to sums payable before that day under Finance Act 1971 s. 29

SCHEDULE 6

Section 37.

AMENDMENTS CONSEQUENTIAL ON NEW METHODS OF CHARGING TAX

**PART I**

1. to 80. .... F6

**Textual Amendments**

**F6** Sch. 3 paras. 1 to 7, 9 to 13, Sch. 4, Sch. 6 paras. 1 to 80, 91 to 93, Sch. 7 repealed by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, Sch. 31

**PART II**

AMENDMENT OF TAXES MANAGEMENT ACT 1970

81 The Taxes Management Act 1970 shall be amended in accordance with the following provisions of this Part of this Schedule.

82 ..... F7

**Textual Amendments**

**F7** S. 82 repealed by Capital Allowances Act 1990 (c. 1, SIF 63:1), s. 132, Sch. 19 Part V where a notice to deliver a return was, or falls to be, given after 5 April 1990.

83 In section 22 the words “for the purpose of charging surtax” shall be omitted.

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**C1** The text of ss. 6(2), 68, Sch. 6 paras. 83, 87 to 90 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

84 In section 29—

(a) ..... F8

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- (b) in subsection (4) the words “at the standard rate” shall be omitted; and
- (c) in subsection (7) the words “at the standard rate” shall be omitted.

**Textual Amendments**

**F8** Sch. 6 paras. 84(a), 85(b) repealed by Finance Act 1972 (c. 41), s. 134, Sch. 28 Part VI

**Modifications etc. (not altering text)**

**C2** The text of s. 69(3) and Sch. 6 paras. 84, 85 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

85 In section 31(3)—

- (a) in paragraph (a) the words “assessment to surtax, or any other” shall be omitted;
- (b) .....<sup>F9</sup>; and
- (c) after the paragraphs there shall be added the words “or if the appeal involves any question as to the application of section 30, Part XV or Part XVI of that Act.”.

**Textual Amendments**

**F9** Sch. 6 paras. 84(a), 85(b) repealed by Finance Act 1972 (c. 41), s. 134, Sch. 28 Part VI

**Modifications etc. (not altering text)**

**C3** The text of s. 69(3) and Sch. 6 paras. 84, 85 is in the form in which it was originally enacted: it was not wholly reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

86 .....<sup>F10</sup>

**Textual Amendments**

**F10** Sch. 6 para. 86 repealed by Finance (No. 2) Act 1975 (c. 45, SIF 63:1), s. 75, Sch. 14 Part III

<sup>F11</sup>87 .....

**Textual Amendments**

**F11** Sch. 6 para. 87 repealed (29.4.1996 with effect as in accordance with Sch. 18 para. 17) by 1996 c. 8, s. 205, Sch. 41 Pt. V(8)

88 In section 91(3)—

- (a) paragraphs (a) and (b)(i) shall be omitted; and
- (b) after paragraph (b) there shall be added the following:—
  - “or
  - (c) affecting tax charged at a rate other than the basic rate on income from which tax has been deducted (otherwise than under section 204

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of the principal Act) or is treated as having been deducted, unless it is a relief from tax so charged.”

**Modifications etc. (not altering text)**

**C4** 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.

89 In section 93(4) for the words from the beginning to “this Act it” there shall be substituted the words “ In relation to a return required for the purposes of section 9 of this Act the reference in subsection (2) above to tax ”

**Modifications etc. (not altering text)**

**C5** 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.

90 In section 95(3) for the words “include surtax” to “do not” there shall be substituted the words “ do not, in relation to anything done in connection with a partnership ”.

**Modifications etc. (not altering text)**

**C6** 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.

**PART III**

91.to 93. .... **F12**

**Textual Amendments**

**F12** Sch. 3 paras. 1 to 7, 9 to 13, Sch. 4, Sch. 6 paras. 1 to 80, 91 to 93, Sch. 7 repealed by [Income and Corporation Taxes Act 1988](#) (c. 1, SIF 63:1), s. 844, **Sch. 31**

**SCHEDULE**

7.....  
**F13**

**Textual Amendments**

**F13** Sch. 3 paras. 1 to 7, 9 to 13, Sch. 4, Sch. 6 paras. 1 to 80, 91 to 93, Sch. 7 repealed by [Income and Corporation Taxes Act 1988](#) (c. 1, SIF 63:1), s. 844, **Sch. 31**

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SCHEDULE

8. ....  
F14

**Textual Amendments**

**F14** Sch. 8 repealed by [Capital Allowances Act 1990 \(c. 1, SIF 63:1\)](#), s. 164(4), **Sch. 2**

SCHEDULE 9

Section 55.

RESTORATION OF DEVELOPMENT VALUE

1. to 3. .... F15

**Textual Amendments**

**F15** Sch. 9 paras. 1 to 3, 5, Schs. 10, 12 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), s. 158, **Sch. 8** for 1979-80 et seq.]

4 ..... F16

**Textual Amendments**

**F16** Sch. 9 para. 4 repealed by [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), s. 844, **Sch. 31**

5 ..... F17

**Textual Amendments**

**F17** Sch. 9 paras. 1 to 3, 5, Schs. 10, 12 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), s. 158, **Sch. 8** for 1979-80 et seq.]

SCHEDULE

10. ....  
F18

**Textual Amendments**

**F18** Sch. 9 paras. 1 to 3, 5, Schs. 10, 12 repealed by [Capital Gains Tax Act 1979 \(c. 14, SIF 63:2\)](#), s. 158, **Sch. 8** for 1979-80 et seq.]

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## SCHEDULE

11.....  
F19

**Textual Amendments**

**F19** Sch. 11 repealed by Finance Act 1978 (c. 42), s. 80, Sch. 13 Part IV for 1977-78seq.]

## SCHEDULE

12.....  
F20

**Textual Amendments**

**F20** Sch. 9 paras. 1 to 3, 5, Schs. 10, 12 repealed by Capital Gains Tax Act 1979 (c. 14, SIF 63:2), s. 158, Sch. 8 for 1979-80et seq.]

## SCHEDULE 13

Section 67.

HEALTH SERVICE AGREEMENT BETWEEN TREASURY  
AND MINISTRY OF FINANCE FOR NORTHERN IRELAND

The Commissioners of Her Majesty's Treasury and the Ministry of Finance for Northern Ireland, with a view to assimilating the burdens on the Consolidated Fund of the United Kingdom and the Exchequer of Northern Ireland in respect of health services, have entered into the following Agreement, which supersedes as from 1st April 1971 the <sup>M1</sup>Agreement of 11th February 1949 set out in the Schedule to the Social Services (Northern Ireland Agreement) Act 1949, as amended by the <sup>M2</sup>Agreement of 28th February 1968 set out in Schedule 19 to the Finance Act 1968.

**Marginal Citations**

**M1** 1949 c. 23.

**M2** 1968 c. 44.

- 1 (1) There shall be ascertained in respect of each financial year during which this Agreement is in operation the total net cost in Great Britain and in Northern Ireland under the [<sup>F21</sup>National Health Service Act 2006, the National Health Service (Wales) Act 2006] and the <sup>M3</sup>National Health Service (Scotland) Act [<sup>F22</sup>1978] as they may be amended from time to time, and the corresponding enactments in Northern Ireland.
- (2) The net cost under paragraph (1) above shall be the actual cost as certified annually by the Commissioners of Her Majesty's Treasury as respects the services in Great Britain and by the Ministry of Finance for Northern Ireland as respects the services in Northern Ireland.

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- (3) The net cost under paragraph (1) above of services in Northern Ireland shall, in relation to the net cost of the corresponding services in Great Britain, be determined subject to such adjustments, if any, as may be necessary to take account, from time to time, of any differences between methods of administration in Great Britain and in Northern Ireland.

#### Textual Amendments

- F21** Words in Sch. 13 para. 1(1) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), **Sch. 1 para. 49** (with Sch. 3 Pt. 1)
- F22** Word substituted by [National Health Service \(Scotland\) Act 1978 \(c. 29\)](#), **Sch. 16 para. 36**

#### Marginal Citations

- M3** 1978 c. 29.

- 2 (1) If in respect of any financial year the total net cost in Northern Ireland under article 1 of this Agreement is less than 2 per cent. of the total net cost in Great Britain and Northern Ireland, there shall be paid from the Exchequer of Northern Ireland to the Consolidated Fund of the United Kingdom a contribution equal to 90 per cent. of the amount by which the said net cost in Northern Ireland is less than the said 2 per cent.
- (2) If in respect of any financial year the total net cost in Northern Ireland under article 1 of this Agreement exceeds 2 per cent. of the total net cost in Great Britain and Northern Ireland, there shall be paid to the Exchequer of Northern Ireland out of the Consolidated Fund of the United Kingdom a contribution equal to 90 per cent. of the amount by which the said net cost in Northern Ireland exceeds the said 2 per cent.
- 3 It is hereby agreed that, subject to such differences as may from time to time exist between the methods of administration in Great Britain and in Northern Ireland of the services covered by this Agreement, the Government of Northern Ireland undertakes to keep the scale and standard of comprehensive health services in Northern Ireland in general conformity with the scale and standard of such services in Great Britain, and to ensure that the rates of remuneration of persons employed in such services in Northern Ireland correspond as nearly as may be with the rates for such services obtaining in Great Britain.
- 4 Payments on account of such contributions as may ultimately be found to be due under article 2 of this Agreement from the Exchequer of Northern Ireland or from the Consolidated Fund of the United Kingdom shall be made of such amounts and at such times as may be agreed between the Commissioners of Her Majesty's Treasury and the Ministry of Finance for Northern Ireland.
- 5 Any question arising under this Agreement, whether as to the amount of any adjustments necessary in the determination of net costs in Great Britain and Northern Ireland for the purposes of article 1 of this Agreement, or of any contribution payable under article 2, or otherwise, shall, in default of agreement between the Commissioners of Her Majesty's Treasury and the Ministry of Finance for Northern Ireland, be determined by the Joint Exchequer Board, whose decision shall be final.
- 6 This Agreement shall not come into operation until confirmed by Acts of the Parliaments of the United Kingdom and Northern Ireland respectively, but upon being so confirmed shall have effect as from 1st April 1971.

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In Witness whereof Walter Clegg and Hector Monro two of the Commissioners of Her Majesty's Treasury have hereunto set their hands and seals and the Official Seal of the Ministry of Finance for Northern Ireland has been hereunto affixed this 14th day of April 1971.

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Signed Sealed and Delivered by Walter Clegg one of the Commissioners of Her Majesty's Treasury in the presence of:

Walter Clegg (L.S.)

—

Albert George Nicholson Civil Servant,  
House of Commons, London S.W.1.

Signed Sealed and Delivered by Hector Monro one of the Commissioners of Her Majesty's Treasury in the presence of:—

Hector Monro (L.S)

Albert George Nicholson Civil Servant,  
House of Commons, London S.W.1

The Official Seal of the Ministry of Finance for Northern Ireland was hereunto affixed in the presence of:—

H. V. Kirk (L.S.)

D. C. B. Holden Civil Servant, Ministry of Finance, Stormont, Belfast.

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## SCHEDULE 14

Section 69.

### ENACTMENTS REPEALED

**Modifications etc. (not altering text)**

**C7** The text of Sch. 14 is as it appears in the Taxes Acts (edited by Inland Revenue) and is incomplete.

## PART I

### OCCUPATIONAL PENSIONS SCHEMES

Section 21.

Chapter	Short Title	Extent of Repeal
1970 c.9	The Taxes Management Act 1970.	In the Table in section 98(3) the entry (in each column) relating to section 224 of the Taxes Act, but not as regards any penalty incurred before this repeal takes effect.



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1970 c.10	The Income and Corporation Taxes Act 1970.	[See 1987 edition for these repeals.]
1970 c.24	The Finance Act 1970.	

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[The repeals of the Taxes Management Act 1970 took effect on 6th April 1980.]

## PART II

### NEW METHOD OF CHARGING TAX

Section 37.

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<b>Chapter</b>	<b>Short Title</b>	<b>Extent of Repeal</b>
1970 c.9	The Taxes Management Act 1970.	<p>In section 7(2), the words from “or in the case” to the end.</p> <p>In section 8, subsections (5) and (6) and in subsection (8), the words from “which are required” to “standard rate” and the words “for either or both of those purposes.”</p> <p>In section 12(1), the words “at the standard rate”.</p> <p>In section 22, the words “for the purpose of charging surtax”.</p> <p>In section 29, in subsections (4) and (7), the words “at the standard rate.”</p> <p>In section 31(3)(a), the words “assessment to surtax, or any other”.</p> <p>In section 33(2), the words from “including” to “surtax”.</p> <p>...</p> <p>F23</p> <p>In section 77(1), the words “chargeable at the standard rate”.</p> <p>In section 91(3), paragraph (a) and in paragraph (b), subparagraph (i).</p>

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1970 c.10	The Income and Corporation Taxes Act 1970.	[See 1987 edition for these repeals.]
1970 c.24	The Finance Act 1970	
1970 c.54	The Income and Corporation Taxes (No.2) Act 1970.	

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#### Textual Amendments

**F23** Words omitted and repealed by Finance (No. 2) Act 1975 (c. 45), s. 75, Sch. 14 Part III

These repeals have effect subject to section 38 of this Act.

### PART III

#### BETTERMENT LEVY

Section 55.

Chapter	Short Title	Extent of Repeal
1970 c.9	The Taxes Management Act 1970.	Section 57(2).
1970 c.10	The Income and Corporation Taxes Act 1970. Section 269(2).	
1970 c.24	The Finance Act 1970.	In section 29, in subsection (2)(b) the words from “including” to “Act”, and in subsection (3) paragraphs (b) and (c).  In Schedule 6, Part I; and in paragraph 4(1) the words from “but without prejudice” to the end.

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These repeals have effect subject to section 55(2) of this Act.

### PART IV

#### CASE VII

Section 56.

Chapter	Short Title	Extent of Repeal
1970 c.9	The Taxes Management Act 1970.	Section 9(5).  In section 98, in Table I, the words “section 167(4)”.

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

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1970 c.10	The Income and Corporation Taxes Act 1970.	In section 270, subsections (1) and (2). In section 271, subsections (1) to (3).
1970 c.24	The Finance Act 1970.	

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These repeals have effect subject to section 56(4) of this Act.

## PART VII

[See 1987 edition for these provisions.]

**Changes to legislation:**

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