

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1976, Part III. (See end of Document for details)

SCHEDULES

SCHEDULE 15

REPEALS

Modifications etc. (not altering text)

- C1** The text of Sch. 6 and part of the text of Sch. 9 paras. 1, 5, 11, Sch. 15 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991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

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Chapter	Short title	Extent of repeal
1968 c. 3.	The Capital Allowances Act 1968.	<p>Section 20(2) to (5).</p> <p>In section 24, in subsection (2), the words “by virtue of section 20(3), or”, in subsection (3) the words “section 20(4) or” and in subsection (4) the words “section 20(7) or, as the case may be”.</p> <p>In section 26(6) the words “section 20(4) or”.</p> <p>In section 31(1) the words “determined in accordance with the subsequent provisions of the said section 20”.</p> <p>In Schedule 4—</p> <p>in paragraph 1, in sub-paragraph (2) the words “section 20(3) or” (in both places), “or under that subsection” and “as the case may be”, in sub-paragraph (3) the words “section 20(4) or”, “section 281 or”, “the said</p>

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		<p>section 20(4) or" and "as the case may be", and sub-paragraph (4);</p> <p>in paragraph 2, sub-paragraph (2), in sub-paragraph (4) the words "section 20(4) or, as the case may be" and "(2) or", in sub-paragraph (5)(a) the words "section 20(3) or", in sub-paragraph (5)(b) the words "(2) or", "section 20(3) or", "as the case may be" (where next occurring) and "sub-paragraph (2)(c) or, as the case may be";</p> <p>in paragraph 3, in sub-paragraph (1) the words "section 281(2) or, as the case may be", in sub-paragraph (2) the words "281 or" and in sub-paragraph (3) the words "section 20(1) or, as the case may be,".</p>
1970 c. 9.	The Taxes Management Act 1970.	<p>In section 35(2), paragraph (a).</p> <p>In section 67(1) the words "or in the sheriff's small debt court, whichever is appropriate".</p> <p>In the Table in section 98(3), in the first column, the reference to section 200 of the Taxes Act.</p>
1970 c. 10.	The Income and Corporation Taxes Act 1970.	<p>Section 24(2).</p> <p>In section 38(1), the proviso.</p> <p>Sections 195 to 203.</p> <p>Section 315(7) and (8).</p> <p>Section 473(2).</p> <p>In section 498(1), the proviso.</p> <p>Section 513.</p> <p>In Schedule 12, Parts I and II and, in Part III, paragraphs 1, 3(1) and (2), 4 and 5.</p>

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1972 c. 41.	The Finance Act 1972.	Section 68(2).
1973 c. 51.	The Finance Act 1973.	Section 42. Schedule 17.
1974 c. 30.	The Finance Act 1974.	Section 18.
1975 c. 7.	The Finance Act 1975.	In Schedule 12, paragraphs 14 and 15.
1975 c. 45.	The Finance (No. 2) Act 1975.	Section 30(1) and (2). Section 32. Section 35. In section 37(6) the words “and subsection (6).”. Section 56. Section 65. In Schedule 10, paragraphs 1(2)(b) and 6(2)(b). Schedule 11.

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- 1 The repeals in the Capital Allowances Act 1968 have effect for any new chargeable period within the meaning of section 39 of this Act.
 - 2 The repeal in section 67(1) of the Taxes Management Act 1970 comes into force on 1st September 1976.
 - 3 The following repeals have effect for 1977–78 and subsequent years—
 - (a) the repeal in section 35(2) of the Taxes Management Act 1970;
 - (b) the repeal of sections 195 to 199 of the Taxes Act (except the repeals mentioned in paragraph 4(a) and (b) of Schedule 9 to this Act); and
 - (c) the repeal of sections 201 to 203 of the Taxes Act.
 - 4 In the case of the enactments mentioned in paragraphs 3, 4 and 14 of Schedule 9 to this Act, their repeal is subject as mentioned in paragraphs 6 and 14 of that Schedule.
 - 5 In the case of the enactments mentioned in section 49(2)(a) to (c) of this Act, their repeal is subject as mentioned in section 49(7).
 - 6 The repeal of section 68(2) of the Finance Act 1972 has effect as respects disposals after 15th April 1976.
 - 7 The repeals in Schedule 12 to the Finance Act 1975 and of section 56 of the Finance (No. 2) Act 1975 come into force on 7th April 1976.
 - 8 The repeal of section 24(2) of the Income and Corporation Taxes Act 1970 and section 32 of the Finance (No. 2) Act 1975 does not affect the operation of those provisions in relation to any allowance or benefit payable in respect of a period before the appointed day for the purposes of the Child Benefit Act 1975 and the Child Benefit (Northern Ireland) Order 1975.
 - 9 The repeal of section 35 of the Finance (No. 2) Act 1975 has effect from 6th April 1976.

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