

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1990, SCHEDULE 19. (See end of Document for details)

## SCHEDULES

### SCHEDULE 19 **U.K.**

Section 132.

#### REPEALS

#### PART I **U.K.**

#### CUSTOMS AND EXCISE

Chapter	Short title	Extent of repeal
1979 c. 2.	The Customs and Excise Management Act 1979.	In section 37A(1)(b), the word "may".
1979 c. 4.	The Alcoholic Liquor Duties Act 1979.	Section 12(6) to (9).

Chapter	Short title	Extent of repeal
1979 c. 5.	The Hydrocarbon Oil Duties Act 1979.	In section 6, in subsection (1), " (2A)" and subsection (2A).
1981 c. 63.	The Betting and Gaming Duties Act 1981.	In section 7, in subsection (1) the words "in the case of pool competitions bets to 33 $\frac{1}{3}$ per cent. and in any other case" and subsection (2).
1982 c. 39.	The Finance Act 1982.	Section 8(1)(a). Section 9(1) and (2). In Schedule 6, paragraph 2.
1986 c. 41.	The Finance Act 1986.	In Schedule 5, paragraph 3(4) and (5).
1988 c. 39.	The Finance Act 1988.	Section 6(3).
1989 c. 26.	The Finance Act 1989.	Section 1(1) and (3).

The repeals in the Hydrocarbon Oil Duties Act 1979 and the Finance Act 1989 have effect in accordance with section 3(6) of this Act.

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## PART II U.K.

### VEHICLES EXCISE DUTY

Chapter	Short title	Extent of repeal
1971 c. 10.	The Vehicles (Excise) Act 1971.	In Schedule 1, in the first column of Part II, the words from "tricycles", in the second place where it occurs, to "passenger". In Schedule 4, paragraph 7.
1972 c. 10 (N.I.).	The Vehicles (Excise) Act (Northern Ireland) 1972.	In Schedule 1, in column 1 of Part II, the words from "tricycles", in the second place where it occurs, to "passenger". In Schedule 4, paragraph 7.
1983 c. 28.	The Finance Act 1983.	In Schedule 3, paragraph 8(4).
1985 c. 54.	The Finance Act 1985.	In Schedule 2, paragraphs 3, 4 and 9.
1987 c. 16.	The Finance Act 1987.	Section 2(2)(b). In Schedule 1, Part I and, in Part II, paragraph 3.
1989 c. 26.	The Finance Act 1989.	Section 6(3) and (4). In Schedule 1, Part II. In Schedule 2, paragraph 3.

1. The repeals in Schedule 1 to each of the Vehicles (Excise) Act 1971 and the Vehicles (Excise) Act (Northern Ireland) 1972 are deemed to have come into force on 21st March 1990.

2. The repeals in Schedule 4 to each of the Vehicles (Excise) Act 1971 and the Vehicles (Excise) Act (Northern Ireland) 1972, the repeal in the Finance Act 1983 and the repeal of paragraph 9 of Schedule 2 to the Finance Act 1985 have effect in relation to licences taken out after 30th September 1990.

3. The remaining repeals have effect in relation to licences taken out after 20th March 1990.

## PART III U.K.

### VALUE ADDED TAX

Chapter	Short title	Extent of repeal
1983 c. 55.	The Value Added Tax Act 1983.	Section 22. Section 33(1A). In Schedule 6, in Group 4, Note (3).
1985 c. 54.	The Finance Act 1985.	In section 13(2), the word "and" at the end of paragraph (b). Section 18(4) and (5). Section 32.
1987 c. 16.	The Finance Act 1987.	Section 14(4) and (5). In Schedule 2, paragraph 3.

1. The repeals of section 22 of the Value Added Tax Act 1983 and section 32 of the Finance Act 1985 have effect in relation to supplies made after the day on which this Act is passed.

2. The repeal of section 18(4) and (5) of that Act has effect in relation to assessments made on or after the day on which this Act is passed.

3. The repeals of section 33(1A) of the Value Added Tax Act 1983 and the repeals in the Finance Act 1987 have effect in relation to persons who become liable to be registered after 20th March 1990.

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## PART IV U.K.

### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Chapter	Short title	Extent of repeal
1969 c. 32.	The Finance Act 1969.	Section 52.
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In section 272(1)(a), the words “, subject to section 280(7) below,”.
1974 c. 30.	The Finance Act 1974.	Section 52.
1975 c. 45.	The Finance (No.2) Act 1975.	In section 58(10), the definition of “trading stock”.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	Section 257C(4). In section 339, in subsection (2) the words “and is not a close company” and subsection (5). In section 349(3)(d), the words “or 479(1)”.

Chapter	Short title	Extent of repeal
		In section 431(2), the definitions of “policy holders’ fraction” and “shareholders’ fraction”. In section 439, in subsection (7)(b), the words “(subject to subsection (8) below)” and subsection (8). Section 445(6). Section 446(4). Section 468(5). Sections 468A to 468D. Sections 476 and 477. Sections 479 and 480. In section 481, in subsection (1) the words “sections 479 and 480”, in subsection (2) paragraphs (d) and (e), and in subsection (6) the words “479(2) to (7), 480”. In section 482, in subsection (1) the words “479, 480 and” and in subsection (6) the words from “In relation” to the end. In section 483, subsections (1) to (3) and (5). Section 519(4). Section 659. Section 686(5). In section 687(3) the words following paragraph (i). Section 724(2). In section 772(8), the words “or, in Northern Ireland, to a county court”. In section 832(1), in the definition of “the Capital Allowances Acts”, the words “, but excluding Part III of that Act”. In Schedule 25, paragraph 2(1)(c) and the word “and” immediately following it and paragraph 4(1)(c) and the word “and” immediately following it.
1988 c. 39.	The Finance Act 1988.	In Schedule 4, paragraph 13(3). In Schedule 8, in paragraph 1(3), the word “and” at the end of paragraph (f).
1989 c. 26.	The Finance Act 1989.	Sections 78 and 79. In Schedule 8, paragraphs 1, 3(3) and 7.

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Chapter	Short title	Extent of repeal
1990 c. 1.	The Capital Allowances Act 1990.	In Schedule 11, in paragraph 2(13)(d), the words "before 9th June 1989". Section 149(2). In section 161(10), the words "and of subsection (8)".
1990 c. 19.	The National Health Service and Community Care Act 1990.	Section 61(2).

1. The repeal in the Income and Corporation Taxes Act 1970 applies to disposals on or after 20th March 1990.

2. The repeals of section 52 of the Finance Act 1974 and section 519(4) of the Income and Corporation Taxes Act 1988 are deemed to have come into force on 1st April 1990.

3. The repeals in the Finance (No.2) Act 1975 and in sections 439, 445 and 446 of the Income and Corporation Taxes Act 1988 have effect in accordance with Schedule 6 to this Act.

4. The repeal in section 339(2) of the Income and Corporation Taxes Act 1988 has effect in relation to payments made on or after 1st October 1990.

5. The repeal of section 339(5) of the Income and Corporation Taxes Act 1988 has effect in relation to accounting periods ending on or after 1st October 1990.

6. The repeal in section 431(2) of that Act and the repeal of paragraphs 1 and 3(3) of Schedule 8 to the Finance Act 1989 are deemed always to have had effect.

7. The repeal of sections 468(5) and 468A to 468D of the Income and Corporation Taxes Act 1988, and of sections 78 and 79 of the Finance Act 1989, have effect in accordance with section 52 of this Act.

8. The repeals of section 476 (apart from the repeal in subsection (4) of the words from the beginning to "affecting" and the words "and that paragraph") and sections 477, 479 and 480 of the Income and Corporation Taxes Act 1988, and the repeals in sections 349, 481, 482, 483, 686 and 687 of that Act, have effect in accordance with Schedule 5 to this Act.

9. The repeal of section 659 of the Income and Corporation Taxes Act 1988 has effect in accordance with section 81 of this Act.

10. The repeal in section 772 of that Act does not affect any proceedings instituted before 3rd April 1989.

11. The repeals in section 832 of that Act and section 149 of the Capital Allowances Act 1990 apply for chargeable periods beginning on or after 6th April 1990.

12. The repeals in Schedule 25 to the Income and Corporation Taxes Act 1988 apply to dividends paid on or after 20th March 1990.

13. The repeal in Schedule 4 to the Finance Act 1988 applies where the valuation date is on or after 20th March 1990.

14. The repeal of paragraph 7 of Schedule 8 to the Finance Act 1989 applies for accounting periods beginning on or after 1st January 1990.

15. The repeal in Schedule 11 to that Act has effect in accordance with section 58 of this Act.

16. The repeal in section 161(10) of the Capital Allowances Act 1990 applies in relation to a sale of an asset when both the time of completion and the time when possession of the asset is given are on or after 6th April 1990.

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**PART V U.K.**

**MANAGEMENT**

Chapter	Short title	Extent of repeal
1970 c. 9.	The Taxes Management Act 1970.	In section 11, subsection (7) and, in subsection (8), the words from "or different" to the end. In section 12(4), the words "of income of a partnership". In section 17(1), paragraph (a) of the proviso.
1971 c. 68.	The Finance Act 1971.	In Schedule 6, paragraph 82.
1972 c. 41.	The Finance Act 1972.	In Schedule 24, paragraph 4.
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 7(2), the words from "and accordingly" to the end. In section 11(3), the words from "and accordingly" to the end. In section 393(11), the words from the beginning to "of six years; and". Section 396(3). In Schedule 29, paragraph 4, and in the Table in paragraph 32 the entries relating to sections 8(8) and (9) and 9(4) of the Taxes Management Act 1970.
1990 c. 1.	The Capital Allowances Act 1990.	In section 1(5), the words "as it applies for income tax purposes" and the words from "and" to the end. In section 22, in subsection (8) the words "disclaimer or" and subsection (9). In section 23, in subsection (1) the words "by a person other than a company", the words from ", and a" to "an allowance," and, in paragraphs (b) and (c), the words "or deduction" and in subsection (2) the words "other than a company" and the words from ", or a" to "company,".

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Chapter	Short title	Extent of repeal
		<p>In section 24, in subsection (3) the words "in connection with a trade carried on by a person other than a company" and subsection (4).</p> <p>In section 25, in subsection (1)(a)(ii) the words from "in the case of a person" to "of a company", subsection (2), in subsection (3) the words ", but not being a company," and in subsection (4), in paragraph (a), the words "(whether a company or not)" and, in paragraph (b), the words ", in the case of a person other than a company,".</p> <p>In section 30(1)(a), the words "or, in the case of a company, disclaim it".</p> <p>In section 41(3), the words "or is disclaimed under subsection (4) of that section", the words "or under subsection (4)" and the words "or as disclaimed".</p> <p>In section 46(6), the words "or was disclaimed".</p> <p>In section 47(6)(a), the words "or was disclaimed".</p> <p>In section 48(1), the words "by a person other than a company" and the words from "and a" to "allowance".</p> <p>In section 49(2), the words "other than a company" and the words from ", or a" to "company,".</p> <p>In section 79(6), the words "or is disclaimed under subsection (4) of that section", the words "or (4)" and the words "or as disclaimed".</p> <p>In section 80(6), the words "or is disclaimed under subsection (4) of that section", the words "or (4)" and the words "or as disclaimed".</p>

1. The repeals in section 11 of the Taxes Management Act 1970 have effect in accordance with section 91 of this Act.

2. The repeals in section 12 of the Taxes Management Act 1970, the Finance Act 1971, the Finance Act 1972 and Schedule 29 to the Income and Corporation Taxes Act 1988 have effect in accordance with section 90 of this Act.

3. The repeal in section 17 of the Taxes Management Act 1970 has effect as regards a case where interest is paid or credited in the year 1991–92 or a subsequent year of assessment.

4. The repeals in sections 7 and 11 of the Income and Corporation Taxes Act 1988 have effect in relation to income tax falling to be set off against corporation tax for accounting periods ending after the day appointed for the purposes of section 10 of that Act.

5. The repeals in sections 393 and 396 of that Act apply in relation to accounting periods ending after that day.

6. The remaining repeals have effect in relation to allowances and charges falling to be made for chargeable periods ending after that day.

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## PART VI U.K.

### STAMP DUTY

Chapter	Short title	Extent of repeal
1891 c. 39.	The Stamp Act 1891.	In section 59(1), the words "or stock, or marketable securities." Section 83. Section 109(1). In Schedule 1, the whole of the heading beginning "Bearer Instrument", and paragraph (1) of the general exemptions at the end of the Schedule.
1899 c. 9.	The Finance Act 1899.	Section 5(2).
1946 c. 64.	The Finance Act 1946.	Section 54(3) and (4). Section 56. Section 57(2) to (4).
1946 c. 17 (N.I.).	The Finance (No.2) Act (Northern Ireland) 1946.	Section 25(3) and (4). Section 27. Section 28(2) to (4).
1947 c. 35.	The Finance Act 1947.	Section 57.
1948 c. 49.	The Finance Act 1948.	Section 74.
1950 c. 32 (N.I.).	The Finance (No.2) Act (Northern Ireland) 1950.	Section 3(1).
1951 c. 43.	The Finance Act 1951.	Section 42.
1963 c. 18.	The Stock Transfer Act 1963.	In section 2(3), in paragraph (a) the words "and section 56(4) of the Finance Act 1946", and paragraph (c) and the word "and" immediately preceding it.
1963 c. 25.	The Finance Act 1963.	Section 55(1A).

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Chapter	Short title	Extent of repeal
1963 c. 22 (N.I.).	The Finance Act (Northern Ireland) 1963.	In section 59, subsections (1) to (4). Section 60. Section 61. In section 62, in subsection (1) the words from "and any" to the end, and subsection (4). Section 65(1). Section 67.
1963 c. 24 (N.I.).	The Stock Transfer Act (Northern Ireland) 1963.	Section 4(1A). In section 8, subsections (1) to (4). Section 9. Section 10. In section 11, in subsection (1) the words from "and any" to the end, and subsection (3). Section 14(1). Section 16.
1967 c. 54.	The Finance Act 1967.	Section 30.
1967 c. 20 (N.I.).	The Finance Act (Northern Ireland) 1967.	Section 7.
1970 c. 24.	The Finance Act 1970.	Section 33. In Schedule 7, paragraph 6.
1970 c. 21 (N.I.).	The Finance Act (Northern Ireland) 1970.	In Schedule 2, paragraph 6.
1974 c. 30.	The Finance Act 1974.	In Schedule 11, paragraphs 2 and 12.
1975 c. 80.	The OECD Support Fund Act 1975.	Section 4(2).
1976 c. 40.	The Finance Act 1976.	In section 127, subsections (1) and (4) to (7). Section 131(3).
1980 c. 48.	The Finance Act 1980.	Section 101.
1984 c. 43.	The Finance Act 1984.	Section 126(3)(c) and (5).
1985 c. 6.	The Companies Act 1985.	In Schedule 14, in paragraph 8 the words from "and, unless" to the end.
1985 c. 54.	The Finance Act 1985.	Section 81.
1986 c. 41.	The Finance Act 1986.	Section 64(1). Sections 65 to 72. Section 77.



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Chapter	Short title	Extent of repeal
S.I. 1986/1032 (N.I.6).	The Companies (Northern Ireland) Order 1986.	In section 79, subsections (2) to (8), and in subsection (12) the words “(7), (9),”. Sections 80 to 85.
1987 c. 16.	The Finance Act 1987.	Sections 50 to 53.
1987 c. 51.	The Finance (No.2) Act 1987.	Section 99.
1988 c. 39.	The Finance Act 1988.	Section 143. In Schedule 13, paragraph 19.
1989 c. 26.	The Finance Act 1989.	Sections 174 and 175.

1. So far as these repeals relate to bearer instruments, they have effect in accordance with section 107 of this Act.

2. So far as these repeals relate to instruments other than bearer instruments, they have effect in accordance with section 108 of this Act.

3. So far as these repeals relate to—

(a) any provision mentioned in subsection (1), (2), (3), (4) or (5) of section 109 of this Act, or

(b) any other provision to the extent that it is ancillary to or dependent on any provision so mentioned,

the repeals have effect in accordance with the subsection concerned.

4. So far as these repeals relate to—

(a) any provision mentioned in section 109(6) of this Act, or

(b) any other provision to the extent that it is ancillary to or dependent on any provision so mentioned,

the repeals have effect in accordance with any order under section 109(7) of this Act.

5. Paragraphs 1 and 2 above have effect subject to paragraphs 3 and 4 above.

## PART VII U.K.

### STAMP DUTY RESERVE TAX

Chapter	Short title	Extent of repeal
1986 c. 41.	The Finance Act 1986.	Part IV.
1987 c. 16.	The Finance Act 1987.	Section 56. Schedule 7.
1987 c. 51.	The Finance (No. 2) Act 1987.	Section 100.
1988 c. 39.	The Finance Act 1988.	Section 144. In Schedule 13, paragraph 23.
1989 c. 26.	The Finance Act 1989.	Sections 176 and 177.

These repeals have effect in accordance with section 110 of this Act.

## PART VIII U.K.

### NATIONAL SAVINGS

Chapter	Short title	Extent of repeal
1972 c. 65.	The National Debt Act 1972.	Section 5(3)(b).

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