

CHAPTER 21.

An Act to grant certain duties, to alter other duties, and to amend the law relating to the Public Revenue and the National Debt, and to make further provision in connection with Finance. [24th June 1942.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned: and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I.

CUSTOMS AND EXCISE.

Beer. 2 & 3 Geo. 6. c. 109.

1.—(1) Section one of the Finance (No. 2) Act, 1939 (which imposes duties of excise and customs in respect of beer) shall have effect as if Parts I, III and IV of the First Schedule to this Act were respectively substituted for Parts I, III and IV of the First Schedule to that Act.

(2) In the case of beer in respect of which it is shown to the satisfaction of the Commissioners that the increased duty chargeable by virtue of this section has been paid, the provisions of the said section one relating to drawback shall have effect as if

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Parts II, V and VI of the First Schedule to this Act were respectively substituted for Parts II, V and VI of the First Schedule to the Finance (No. 2) Act, 1939.

(3) This section shall be deemed to have had effect as from the fifteenth day of April, nineteen hundred and forty-two.

Spirits. 10 & 11 Geo. 5. c. 18.

2.—(1) The duties of customs charged on spirits under subsection (1) of section three of the Finance Act, 1920, in addition to the duties specified in Part II of the First Schedule to that Act shall be charged at the increased rates specified in the Second Schedule to this Act; and accordingly the said subsection (1) shall have effect as if the said Schedule to this Act were substituted for Part I of the First Schedule to that Act.

(2) The rate of the duty of excise charged on spirits under subsection (2) of section three of the Finance Act, 1920, in addition to the duties specified in Part III of the First Schedule to that Act shall be increased to six pounds, seventeen shillings and sixpence per gallon computed at proof; and accordingly the said subsection (2) shall have effect as if for the words "four pounds, seventeen shillings and sixpence" there were substituted the words "six pounds, seventeen shillings and sixpence".

(3) This section shall be deemed to have had effect as from the fifteenth day of April, nineteen hundred and forty-two.

Wines.

3.—(1) Section three of the Finance (No. 2) Act, 1939 (which imposes duties of customs on wines) shall have effect as if Part I and Part II of the Third Schedule to this Act were respectively substituted for Part I and Part II of the Third Schedule to that Act.

(2) This section shall be deemed to have had effect as from the fifteenth day of April, nineteen hundred and forty-two.

Sweets. 17 & 18 Geo. 5 c. 10.

4.—(1) The duty of excise on sweets charged under section six of the Finance Act, 1927, shall—

(*a*) in the case of sparkling sweets, be at the rate of one pound, three shillings and ninepence instead of eleven shillings and sixpence per gallon; and

(*b*) in the case of other sweets, be at the rate of eleven shillings and sixpence instead of five shillings and sixpence per gallon.

(2) This section shall be deemed to have had effect as from the fifteenth day of April, nineteen hundred and forty-two.

Tobacco. 3 & 4 Geo. 6. c. 48.

5.—(1) Section four of the Finance (No. 2) Act, 1940 (which imposes duties of customs and excise in respect of tobacco) shall have effect as if Parts I and II of the Fourth Schedule to this Act were respectively substituted for Parts I and II of the Third Schedule to that Act.

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(2) In the case of tobacco in respect of which it is shown to the satisfaction of the Commissioners that the increased duty chargeable by virtue of this section has been paid, the provisions of the said section four relating to drawback shall have effect as if Part III of the Fourth Schedule to this Act were substituted for Part III of the Third Schedule to that Act.

(3) Subsection (1) of section seven of the Finance Act, 1926 (which, as amended by section four of the Ottawa Agreements Act, 1932, provides, inter alia, for the stabilisation of rates of Imperial preference on tobacco for a period expiring on the nineteenth day of August, nineteen hundred and forty-two) shall, in relation to the duties of customs charged on tobacco, have effect as if the said period were extended so as to expire at the end of April, nineteen hundred and forty-three, or such earlier date as Parliament may hereafter determine. 16 & 17 Geo. 5. c. 22. 22 & 23 Geo. 5. c. 53.

(4) This section shall be deemed to have had effect as from the fifteenth day of April, nineteen hundred and forty-two.

Entertainments.

6. As respects payments for admission to entertainments held on or after the seventeenth day of May, nineteen hundred and forty-two, other than payments made before the fifteenth day of April, nineteen hundred and forty-two, entertainments duty within the meaning of the Finance (New Duties) Act, 1916, shall be charged and be deemed always to have been chargeable— 6 & 7 Geo. 5. c. 11.

(*a*) in the case of entertainments chargeable at reduced rates by virtue of subsection (3) of section one of the Finance Act, 1935 (which relates to stage plays, etc.), at the rates set out in Part I of the Fifth Schedule to this Act; and 25 & 26 Geo. 5. c. 24.

(*b*) in the case of other entertainments, at the rates set out in Part II of that Schedule.

Extension of period of stabilisation of Imperial preference in case of sugar, &c.

7. Subsection (1) of section seven of the Finance Act, 1926 (which, as amended by section six of the Finance Act, 1940, provides, inter alia, for the stabilisation of rates of Imperial preference in the case of the duties of customs chargeable on sugar, molasses, glucose and saccharin, during a period ending on the thirty-first day of August, nineteen hundred and forty-two) shall, in so far as it relates to the said duties, have effect as if the said period were extended so as to expire at the end of August, nineteen hundred and forty-four. 3 & 4 Geo. 6. c. 29.

Rebate on heavy oil used for farm tractors.

8.—(1) Section two of the Finance Act, 1935 (which withdraws the rebate on heavy oils used for road transport) shall not apply to heavy oils used as fuel for tractors, agricultural tractors and agricultural engines which are registered under the Roads Act, 1920, in the name of a person engaged in agriculture and are not used on roads for hauling any objects except the produce of, and articles required for the purposes of, the agricultural land occupied by that person; and accordingly, the definition of 10 & 11 Geo. 5. c. 72.

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the expression " vehicle " in paragraph (*d*) of subsection (7) of that section, shall have effect as if for the words " or (*c*) " there were substituted the words " (*c*) or (*d*)."

2 & 3 Geo. 6. c. 62.

(2) This section shall cease to have effect on the expiration of the Emergency Powers (Defence) Act, 1939.

Suspension of Part I of First Schedule to Finance Act, 1938. 1 & 2 Geo. 6. c. 46.

9. The duty imposed on the Board of Trade by paragraph 1 of Part I of the First Schedule to the Finance Act, 1938, to lay before Parliament, before the end of March in the year nineteen hundred and forty-two and each of the eight next following years, a certificate stating certain particulars as to the value, and quantity delivered for home consumption, of certain motor spirit and oil—

(*a*) shall not apply, and shall be deemed never to have applied, to the year nineteen hundred and forty-two ;

(*b*) shall not apply to any subsequent year, if, at the time when the certificate would have otherwise been laid by the Board, the Emergency Powers (Defence) Act, 1939, is in force, and the Board are satisfied that the laying of the certificate would be prejudicial to any of the objects mentioned in subsection (1) of section one thereof.

Excise Licences.

Relief from duty on liquor licences, and provisions as to justices' licences, where business discontinued owing to war circumstances. 10 Edw. 7. & 1 Geo. 5. c. 8.

10.—(1) Subsections (1) to (3) of section thirteen of the Finance Act, 1935 (which relate to the repayment or remission of excise duty on licences for the sale of intoxicating liquor taken out under Part II of the Finance (1909–10) Act, 1910, where a business has been temporarily discontinued by reason, amongst other things, of the licensed premises having been destroyed or seriously damaged) shall have effect where the holder of such a licence satisfies the Commissioners that a business has been temporarily discontinued, whether before or after the passing of this Act, by reason of any circumstances directly or indirectly attributable to any war in which His Majesty may be or have been engaged (in this and the next five following sections and in the Sixth Schedule to this Act referred to as " war circumstances ").

(2) Where the Commissioners are satisfied, on an application being made to them for a certificate under this subsection, that a business has been temporarily discontinued by reason of war circumstances, they shall certify accordingly, and any such certificate shall state whether or not those circumstances included the destruction of the premises or serious damage thereto.

(3) Where a certificate is given under the last preceding subsection as respects a business carried on in any premises, the justices' licence granted in respect thereof which was in force immediately before the discontinuance shall, subject as provided by subsection (4) of this section, be, and be deemed to have been, in suspense from the time of the discontinuance until the time

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when either it is, or is to be deemed to have been, again in force for all purposes by virtue of the provisions of Part I of the Sixth Schedule to this Act in that behalf, or extinguished by virtue of the provisions of Part I of the said Schedule in that behalf.

(4) During the suspension of a licence by virtue of the last preceding subsection the following provisions shall have effect, and be deemed to have had effect, in relation thereto, that is to say,—

(*a*) the provisions of the Licensing (Consolidation) Act, 1910, as to the transfer and removal of justices' licences, subject as respects transfer to the provisions in that behalf of Part I of the Sixth Schedule to this Act; 10 Edw. 7. & 1 Geo. 5. c. 24.

(*b*) the provisions of the said Act as to the forfeiture of justices' licences and the avoidance thereof by reason of the disqualification of the holder or of the premises, but, as respects disqualification of the premises, subject to the provisions of the next succeeding subsection; and

(*c*) the provisions of Part I of the Sixth Schedule to this Act as to the extinguishment of a licence whilst in suspense on grounds relating to the conduct of the holder or to his fitness to be the holder of the licence, or by the compensation authority on reference from the licensing justices;

but the licence shall not be, and shall be deemed not to have been, in force for any purpose except so far as is requisite for giving effect to the said provisions.

(5) Where a certificate is given under subsection (2) of this section as respects a business carried on in any premises, and it is certified that the war circumstances included the destruction of the premises or serious damage thereto, the provisions of the Licensing (Consolidation) Act, 1910, as to avoidance of justices' licences by reason of disqualification of premises shall not have effect, and shall be deemed not to have had effect, in relation to a justices' licence granted in respect of the premises,—

(*a*) during the suspension of the licence by virtue of subsection (3) of this section; or

(*b*) where the destruction or damage occurred before the passing of this Act, during any period elapsing between the occurrence thereof and the passing of this Act.

(6) For the purposes of this section and of the Sixth Schedule to this Act the destruction of premises or serious damage thereto, though not caused by enemy action or other cause arising from war, shall be deemed in relation to a business carried on therein to be war circumstances if the execution of works necessary to enable the business to be carried on is prevented by war circumstances.

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(7) This section shall, in its application to Scotland, have effect subject to the following modifications:—

(*a*) for any reference to a justices' licence there shall be substituted a reference to a certificate as defined in Part VII of the Licensing (Scotland) Act, 1903; for any reference to the Licensing (Consolidation) Act, 1910, there shall be substituted a reference to the Licensing (Scotland) Acts, 1903 to 1934; for any reference to Part I of the Sixth Schedule there shall be substituted a reference to Part II of that Schedule; for any reference to the provisions of the said Act of 1910 as to removal of licences there shall be substituted a reference to the provisions of Part II of the Sixth Schedule as to removal of certificates; and references to the provisions of Part I of the Sixth Schedule as to transfer and to the compensation authority shall not apply;

3 Edw 7. c. 25.

(*b*) a certificate which is in suspense by virtue of subsection (3) of this section shall not continue so to be unless an application for renewal thereof is duly made and granted at each April half yearly meeting of the licensing court occurring after the passing of this Act during the period of discontinuance of the business, and accordingly subsection (4) of this section shall have effect as if after the word "transfer" where it first occurs therein there were inserted the word "renewal".

Annual value for duty purposes where business restricted by war circumstances to part of premises.

11.—(1) Where by reason of war circumstances the carrying on of the business carried on in any premises is in any year restricted to a part only of the premises, the duty for that year on any excise licence for the sale of intoxicating liquor on which the duty is charged by reference to the annual value of the premises shall not exceed the amount of the duty which would be chargeable if the annual value of the premises were of an amount equal to the annual value, ascertained as hereinafter provided, of the said part of the premises, and the Commissioners shall grant relief to the holder of the licence accordingly, either by repayment or by remission of duty:

Provided that if the carrying on of the business is restricted for part only of the year, the relief to be granted shall be reduced proportionately.

(2) For the purposes of subsection (1) of this section, the annual value of a part of any premises shall be ascertained in like manner as, under subsection (1) of section twelve of the Finance Act, 1924, the annual value of licensed premises is to be ascertained in cases where there is no income tax value applicable.

14 & 15 Geo. 5. c. 21.

(3) Where relief from duty has become due under subsection (1) of this section, and either the restriction comes to an end or the

part of the premises in which the business is carried on is extended, that fact shall, within one month, be notified to the Commissioners, and if this subsection is not complied with the licence shall become void.

(4) Where, by reason of the restriction coming to an end or the part of the premises being extended as aforesaid, the relief granted under subsection (1) of this section proves to have been excessive, the amount of the excess shall be recoverable as a debt due to His Majesty.

Reduction of duty for hotels and restaurants applicable notwithstanding effect of war circumstances on receipts.

12. Where in the case of any such licensed hotel or restaurant premises as are mentioned in section forty-five of the Finance (1909–10) Act, 1910, it is shown to the satisfaction of the Commissioners as respects any year that by reason of war circumstances the reduction of duty provided for by the said section forty-five, in cases where in the preceding year the receipts from the sale of intoxicating liquor do not exceed a specified proportion of the total receipts of the business, would apart from this section not be applicable, the Commissioners may, if it appears to them necessary so to do to avoid hardship, direct that, for the purpose of ascertaining whether the said reduction is applicable, the said section forty-five shall have effect as if for references to receipts in the preceding year there were substituted references to receipts in such earlier year as the Commissioners think just; but if as the result of such a direction the reduced duty is payable under subsection (1) of the said section forty-five, the amount thereof shall be calculated by reference to the receipts of the preceding year, and not to those of the said earlier year.

Reduction of duty on publicans' licences in respect of diminution in supplies of wines and spirits.

13. A reduction of five per cent. of the amount which would have been payable apart from this section shall be made (either by repayment or by remission of duty), in respect of the diminution attributable to war circumstances in supplies of wines and spirits, in the licence duty in respect of a publican's licence granted for a year beginning in the year nineteen hundred and forty-two or granted for any later year at the beginning of which the Emergency Powers (Defence) Act, 1939, is still in force:

Provided that this section shall not have effect in relation to a licence granted in respect of any such licensed hotel or restaurant premises as are mentioned in section forty-five of the Finance (1909–10) Act, 1910.

Relief from duty where trade diminished by war circumstances.

14.—(1) If in the case of any premises in respect of which a licence for the sale of beer or wines or spirits is held as a separate licence (whether or not any other such licence is so held in respect of the premises) the Commissioners are satisfied, on a comparison of the trade (by quantities) in that liquor in the premises during such periods as will in their opinion afford a just basis of comparison, that war circumstances have caused a diminution of not

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less than twenty-five per cent. in that trade, they may reduce the duty in respect of the licence, either by repayment or by remission of duty, by two-thirds of twenty-five per cent. thereof, or, if the diminution represents a percentage higher than twenty-five, by two-thirds of that higher percentage of the duty.

(2) If in the case of any premises in respect of which a publican's licence is held the Commissioners are satisfied as mentioned in the preceding subsection as regards the trade (by quantities) in beer in the premises, or, in the case of premises in Scotland in the case of which the holder of the licence desires relief under this subsection to be given by reference to spirits, as regards the trade (by quantities) in spirits in the premises, they may make such a reduction as is mentioned in that subsection in the amount of the duty in respect of the licence.

(3) If the income tax value of any premises in respect of which relief is granted under this section has been reduced since the fourth day of September, nineteen hundred and thirty-nine, the amount of the relief shall be what it would have been if that value had not been so reduced, less the amount by which the duty is diminished in consequence of the reduction of that value.

(4) This section shall have effect, subject to the next succeeding subsection, in relation to licences granted for a year beginning in the year nineteen hundred and forty-two or granted for any later year at the beginning of which the Emergency Powers (Defence) Act, 1939, is still in force.

(5) This section shall not have effect in relation to a licence granted in respect of any such licensed hotel or restaurant premises as are mentioned in section forty-five of the Finance (1909–10) Act, 1910, or in relation to a licence granted for any year if section eleven of this Act has effect in relation to the duty on the licence for that year:

Provided that, where under the proviso to subsection (1) of the said section eleven the relief allowable under that section is related to a part only of that year, this section shall have effect but the relief allowable thereunder shall be reduced by an amount bearing to the full relief the same proportion as that part of that year bears to the whole of that year.

Postponement of instalments of monopoly value payments on annual licences where business discontinued owing to war circumstances.

15.—(1) Where—

(*a*) a justices' on-licence granted as an annual licence is in force as respects any premises, and a condition attached to the licence requires the making of payments on any specified dates for securing monopoly value; and

(*b*) the business carried on in the premises is temporarily discontinued by reason of war circumstances,

the Commissioners may direct that any of the payments shall not be payable until such later date as may be specified in the direction, and where such a direction is given the conditions attached to the licence shall have effect accordingly.

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(2) A direction given under this section may specify different dates for different parts of any payment.

Repeal of s. 14 of Excise Licences Act, 1825. 6 Geo. 4. c. 81.

16. It is hereby declared that section fourteen of the Excise Licences Act, 1825 (which provided that no excise on-licence for the sale of spirits or sweets should be granted except to holders of excise on-licences for the sale of beer) does not apply, and never has applied, to any of the licences charged with duty under Part II of the Finance (1909–10) Act, 1910, and the said section fourteen is hereby expressly repealed.

PART II.

PURCHASE TAX.

Higher rate of purchase tax on certain goods.

17.—(1) In the case of goods falling within any of the classes specified in the Seventh Schedule to this Act, being goods falling within any of the classes specified in the first column of the Seventh Schedule to the Finance (No. 2) Act, 1940, and not falling within any of the classes specified in the second or third column of that Schedule, purchase tax becoming due on the fifteenth day of April; nineteen hundred and forty-two, or (subject to any order under section twenty of the said Act) thereafter, shall be charged at a rate to be called the " higher rate ", which shall be two-thirds of the wholesale value of the goods.

(2) Where in respect of goods bought under a purchase made before the said fifteenth day of April, any purchase tax which would have been chargeable at the basic rate if this Act had not been passed becomes chargeable at the higher rate, the seller may, in the absence of agreement to the contrary, recover, as an addition to the consideration, a sum equal to the excess of the amount of the tax chargeable in respect of the goods over what it would have been if this Act had not been passed.

(3) There shall be made in the provisions of the Finance (No. 2) Act, 1940, specified in the first column of the Eighth Schedule to this Act (which relate to the matters specified in the second column thereof) the consequential amendments specified in the third column thereof.

Charge of purchase tax on account books and plain books.

18.—(1) Purchase tax shall become chargeable at the basic rate in respect of the following goods, namely, account books and plain books (whether ruled or not).

(2) In accordance with the preceding subsection the Seventh Schedule to the Finance (No. 2) Act, 1940, shall be amended by deleting from the third column thereof the reference to such books as aforesaid.

(3) The preceding provisions of this section shall be deemed to have come into operation on the fifteenth day of April, nineteen

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hundred and forty-two, and shall have effect in respect of any such books as aforesaid—

(*a*) delivered on the said fifteenth day of April or (subject to any order under section twenty of the Finance (No. 2) Act, 1940) thereafter, if the purchase under which the goods are bought is other than an importer's purchase; or

(*b*) entered for home use on that day or (subject as aforesaid) thereafter, if the purchase is an importer's purchase.

(4) Where in respect of any such books as aforesaid bought under a purchase made before the said fifteenth day of April, any purchase tax which would not have been chargeable if this Act had not been passed becomes chargeable, the seller may, in the absence of agreement to the contrary, recover, as an addition to the consideration, a sum equal to the amount of the tax chargeable in respect of the books.

Provision as to orders for relief from purchase tax of utility goods.

19.—(1) In an order made under section twenty of the Finance (No. 2) Act, 1940, directing that purchase tax shall cease to be chargeable, or that a lower rate shall be substituted for a greater rate, the definition of the class of goods in respect of which the order is to have effect may be limited by reference to use of the utility mark, notwithstanding that the effect of the order as respects any particular goods may be thereby rendered dependent on the operation for the time being of any provision made by or under the Apparel and Textiles Order, 1942, or by or under any other order made by the Board of Trade for regulating the use of the said mark in relation to goods of any kind.

(2) In this section the expression "the utility mark" means the mark shown in the Third Schedule to the Apparel and Textiles Order, 1942.

(3) This section shall be deemed to have come into operation on the first day of June, nineteen hundred and forty-two, being the date of the coming into operation of the said Order.

Priority of purchase tax in bankruptcy, winding-up, &c. 4 & 5 Geo. 5. c. 59.

20.—(1) There shall be included among the debts which, under section thirty-three of the Bankruptcy Act, 1914, are to be paid in priority to all other debts in the distribution of the property of a bankrupt or person dying insolvent, the amount of any purchase tax due from the bankrupt at the date of the receiving order, or from the person so dying at the date of his death, and having become due within twelve months next before that date.

19 & 20 Geo. 5. c. 23.

(2) There shall be included among the debts which, under section two hundred and sixty-four of the Companies Act, 1929, are to be paid in priority to all other debts in the winding-up of a company, the amount of any purchase tax due from the

company at the relevant date within the meaning of that section, and having become due within twelve months next before that date.

(3) Where a receiver is appointed on behalf of the holders of any debentures of a company secured by a floating charge, or possession is taken by or on behalf of those debenture holders of any property comprised in or subject to the charge, there shall be included among the debts which, under section seventy-eight of the Companies Act, 1929, are to be paid in priority to any claim for principal or interest in respect of the debentures, the amount of any purchase tax due at the date of the appointment of the receiver or of possession being taken as aforesaid, and having become due within twelve months next before that date.

(4) In the application of this section to Scotland, the following subsection shall be substituted for subsection (1)—

> "(1) There shall be included among the debts which, under section one hundred and eighteen of the Bankruptcy (Scotland) Act, 1913, are to be paid in priority to all other debts in the division of a bankrupt's estate, the amount of any purchase tax due by the bankrupt at the date mentioned in subsection (4) of that section, and having become due within twelve months next before that date.";

3 & 4 Geo. 5. c. 20.

and the last foregoing subsection shall not apply to a company registered in Scotland.

(5) In the application of this section to Northern Ireland, the following subsection shall be substituted for subsection (1)—

> "(1) There shall be included among the debts which, under section one of the Preferential Payments in Bankruptcy Act (Northern Ireland), 1933, are to be paid in priority to all other debts in the distribution of the property of a bankrupt, arranging debtor or person dying insolvent, the amount of any purchase tax due—
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> (*a*) from the bankrupt, at the date of the order of adjudication; or
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> (*b*) from the arranging debtor, at the date of the filing of the petition for arrangement; or
>
> (*c*) from the person so dying, at the date of his death;
>
> and having become due within twelve months next before that date.";

and subsections (2) and (3) of this section shall have effect as if references to section two hundred and thirty-four and to section seventy-six of the Companies Act (Northern Ireland), 1932, were respectively substituted for references to section two hundred and sixty-four and to section seventy-eight of the Companies Act, 1929.

PART III.

INCOME TAX.

Income tax for 1942–43.

21.—(1) Income tax for the year 1942–43 shall be charged at the standard rate of ten shillings in the pound, and, in the case of an individual whose total income exceeds one thousand five hundred pounds, at such higher rates in respect of the excess over one thousand five hundred pounds as Parliament may hereafter determine.

(2) All such enactments as had effect with respect to the income tax charged for the year 1941–42, other than such enactments as by their terms relate only to tax for that year, shall have effect with respect to the income tax charged for the year 1942–43.

Higher rates of income tax for 1941–42.

22. Income tax for the year 1941–42 shall be charged at rates exceeding the standard rate in the case of individuals whose total incomes exceed two thousand pounds and in respect of the excess of their total incomes over that sum; and the said rates shall be rates in the pound which respectively exceed the standard rate for the year 1941–42 by the amounts specified in the second column of the Table in subsection (1) of section seven of the Finance (No. 2) Act, 1940.

Increase of allowance in respect of wife's earned income.

23. Section eighteen of the Finance Act, 1920 (which, as amended by subsequent enactments, provides, in the case of married persons, for a deduction of tax on one hundred and forty pounds, increased, in a case where the total income of the claimant includes earned income of his wife, by an amount equal to nine-tenths of that earned income or by forty-five pounds, whichever is the less,) shall have effect as if the words "eighty pounds" were substituted for the words "forty-five pounds."

Period of assessment in case of certain weekly wage-earners. 8 & 9 Geo. 5. c. 40.

24.—(1) The power conferred on the Commissioners of Inland Revenue by section one hundred and thirty-one of the Income Tax Act, 1918, to make regulations as to certain weekly wage-earners shall extend to making provision in relation to any classes of weekly wage-earners that, for the purposes of the Income Tax Acts, such two portions of any year of assessment together amounting to a year as may be specified in the regulations in relation to those classes respectively, shall be treated as being each a half year, and, if any such regulations are made, references in the said Acts to half years and to half yearly assessment and charge shall be construed accordingly.

(2) Section two hundred and thirty-six of the said Act (which relates to the laying of regulations before Parliament) shall apply to regulations made by virtue of this section, as it applies to the regulations mentioned in that section.

PART III. —*cont.*

Extension to 1942–43 of s. 11 of Finance (No. 2) Act, 1939.

25. Section eleven of the Finance (No. 2) Act, 1939, (which grants relief in respect of diminution of earned income owing to circumstances directly or indirectly connected with the present war) shall apply in relation to tax for the year 1942–43 as it applies in relation to tax for the year 1939–40, with the adaptation that references to the year 1939–40 shall be construed as references to the year 1942–43 and references to the year 1938–39 shall be construed as references to the year 1941–42.

Expenses of employees, &c. in travelling to and from their work.

26.—(1) If it is shown in the case of a person assessed to income tax under Schedule E in respect of any office or employment (not being a weekly wage-earner assessed in accordance with Rule 2 of the Rules applicable to Cases I and II of Schedule D) that his place of work or his residence has changed through circumstances connected with the present war, and that in consequence he is obliged to incur and defray out of the emoluments of the office or employment additional expense in travelling between his residence and his work, the additional expense so incurred and defrayed shall be allowed as a deduction from emoluments in computing the amount of the assessment, so, however, that not more than ten pounds shall be so allowed in the case of any person in any year.

(2) In this section the expression " emoluments " has the same meaning as in section forty-five of the Finance Act, 1927.

Continuance of allowance for repairs.
13 & 14 Geo. 5. c. 14.
1 Edw. 8. & 1 Geo. 6. c. 54.

27.—(1) Section twenty-eight of the Finance Act, 1923 (which relates to the allowance for repairs and which was continued in force by section sixteen of the Finance Act, 1937, until the fifth day of April, nineteen hundred and forty-two) shall continue in force until the fifth day of April, nineteen hundred and forty-seven.

(2) This section shall be deemed to have had effect as from the sixth day of April, nineteen hundred and forty-two.

Farming.
4 & 5 Geo. 6. c. 30.

28.—(1) In subsection (1) of section eleven of the Finance Act, 1941 (which specifies the cases where farming is exempted from compulsory assessment under Schedule D), for the words " three hundred pounds " there shall, as respects tax for the year 1942–43 and subsequent years of assessment, be substituted the words " one hundred pounds."

(2) In the definition of the expression " assessable value " in Schedule B of the Income Tax Act, 1918, for the words " means in relation to tax under this Schedule an amount equal to the annual value " there shall be substituted the words " means in relation to tax under this Schedule an amount equal to three times the annual value ".

(3) Rule 5 of the Rules applicable to Schedule B (which allows farmers who would otherwise be charged under Schedule B to

PART III. —*cont.*

elect to be charged under Schedule D) shall not have effect as respects tax for the year 1942–43 or any subsequent year of assessment, except in so far as it is applied in relation to woodlands by Rule 7 of the said Rules.

(4) In considering, in relation to farming, whether any, and if so what, relief may be given to any person for the year 1942–43 or any subsequent year of assessment under section thirty-three of the Finance Act, 1926, or section twenty-nine of the Finance Act, 1927 (which relate to the carrying forward of losses) there may, if that person or a partnership of which he is a member is, by virtue of this section, chargeable under Schedule D for the year 1942–43 in respect of his or their farming, be carried forward to the year 1942–43 and subsequent years of assessment from the years of assessment preceding the year 1942–43 the amount (if any) which would have fallen to be carried forward to those years respectively if that person and every partnership of which he was a member had been charged under Schedule D in respect of his or their farming for all those preceding years and had been given in those preceding years all the relief which he or they could have been given under those sections if he or they had been so charged.

(5) Where on a claim made for the purposes of this subsection within twelve months from the end of the year 1942–43 it is proved that the profits or gains from farming in that year of any individual or partnership of individuals are less than the amount of the profits or gains by reference to which he or they is or are charged by virtue of this section for that year—

(*a*) that individual or partnership of individuals shall be entitled to such relief from income tax, other than surtax, as will reduce the amount of income tax, other than surtax, payable to the amount which would have been payable if he or they had been charged by reference to the actual profits or gains for that year;

(*b*) the individual, or, in the case of a partnership of individuals, each of the individuals, shall be entitled to such relief from the surtax, if any, payable by him for that year as will reduce the amount of surtax so payable to the amount which would have been payable if the individual or, as the case may be, the partnership had been charged as aforesaid.

(6) In this section the expression "farming" has the same meaning as in section ten of the Finance Act, 1941.

Exemption from tax of interest on tax reserve

29.—(1) Income tax shall not be chargeable for the year 1941–42 or any subsequent year of assessment in respect of the interest on tax reserve certificates issued by the Treasury.

certificates and repeal of provisions as to allowance of discount on tax paid in advance.

(2) Section one hundred and fifty-nine of the Income Tax Act, 1918 (which provides for an allowance of discount on tax paid in advance under Schedule D) shall not have effect as respects tax for the year 1942–43 or any subsequent year of assessment.

Amendment as to national savings certificates, and Ulster savings certificates. 12 & 13 Geo. 5. c. 17.

30. Section twenty-eight of the Finance Act, 1922 (which grants relief from income tax in respect of national savings certificates and Ulster savings certificates) shall have effect and be deemed always to have had effect as if at the end of subsection (1) thereof there were inserted the words "and whether the sum payable on the maturity of the certificate is one pound or any other sum," and as if at the end of subsection (2) thereof there were inserted the words "and whether the sum payable on maturity is the same as in the case of national savings certificates or not."

Exemption from income tax of accumulated interest on certain Ulster, colonial and other savings certificates.

31.—(1) Subject to the provisions of this section, the accumulated interest payable in respect of such savings certificates as are mentioned in subsection (2) of this section shall be exempt from income tax.

(2) The said savings certificates are such savings certificates issued by the Government of Northern Ireland or of any colony as are declared by regulations made by the Treasury to be certificates the proceeds of the sale of which have been made available to His Majesty's Government in the United Kingdom.

(3) The exemption from income tax provided for by this section shall not extend to the interest on any certificate unless the person beneficially entitled to that certificate when it was issued was then resident—

(*a*) in the case of a certificate issued by the Government of Northern Ireland, in Northern Ireland;

(*b*) in the case of a certificate issued in a colony, in that colony or in such neighbouring territory (if any) as may be prescribed in relation to that colony.

(4) If, at the date of the encashment of any such certificates, the total savings certificate holding of the person beneficially entitled to the certificates encashed, computed in the prescribed manner, exceeds the prescribed limit, the said exemption—

(*a*) shall not extend to the interest on the encashed certificates unless the encashment thereof brings the total savings certificate holding of the said person, computed as aforesaid, below the prescribed limit; and

(*b*) shall then extend only to the interest on so much of the encashed certificates as is equal to the amount by which the said total holding, so computed, is brought by the encashment below the prescribed limit.

PART III. —*cont.*

In this subsection the expression " the total savings certificate holding " means, in relation to a person, his total holding of such certificates as are mentioned in subsection (2) of this section and savings certificates issued by the Treasury through the Post Office.

(5) This section shall apply in relation to any protectorate or protected state or any territory in respect of which a mandate from the League of Nations has been accepted by His Majesty and is being exercised by His Majesty's Government in the United Kingdom as it applies in relation to a colony; and in this section the expression " prescribed " means prescribed by regulations made by the Treasury.

(6) Nothing in this section shall deprive any person of any exemption from income tax under subsection (2) of section twenty-eight of the Finance Act, 1922 (which exempts from income tax interest on Ulster savings certificates held by a person resident and domiciled in Northern Ireland).

Alteration of certifying authority for the purposes of s. 18 (1) of Finance Act, 1941.

32. Certificates for the purposes of subsection (1) of section eighteen of the Finance Act, 1941, that arrangements for the concentration of industry or business in the hands of fewer persons are approved by the certifying authority and are in their opinion in the national interest, having regard to the exigencies of the present war, may, after the passing of this Act, be given by or on behalf of any other government department as well as by or on behalf of the Board of Trade, and the said section eighteen (which relates to the treatment for income tax purposes of trades affected by arrangements so certified) shall have effect accordingly; but no certificate given after the passing of this Act shall have effect for the purposes of the said subsection (1) unless the Treasury concur in the giving of the certificate.

Extension of time for assessments, proceedings, &c. in cases of fraud or wilful default.

33.—(1) Where any form of fraud or wilful default has been committed by or on behalf of any person in connection with or in relation to income tax for the year 1936–37 or any subsequent year of assessment, assessments, additional assessments and sur-charges on that person to income tax for that year may, for the purpose of making good to the Crown any loss of tax attributable to the fraud or wilful default, be amended or made at any time, notwithstanding that, apart from this section, the time limited by the relevant enactments for the amendment or making of the assessment, additional assessment or sur-charge has expired.

(2) The time limited by the Income Tax Acts for commencing proceedings for the recovery of any fine or penalty from any person in connection with or in relation to any income tax covered by any assessment (being income tax for the year 1936–37 or any subsequent year of assessment) shall, where any form of

PART III. —*cont.*

fraud or wilful default has been committed by him or on his behalf in connection with or in relation to that tax, be extended so as to authorise the commencement of such proceedings at any time within three years from the final determination of the amount of tax covered by the assessment.

For the purposes of this subsection the amount of the tax covered by any assessment shall not be deemed to be finally determined until that assessment can no longer be varied, whether by any Commissioners on appeal or by the order of any court.

(3) An objection to the amending or making of any assessment, additional assessment or sur-charge to income tax on the ground that the time limited for the amendment or making thereof has expired shall only be made on appeal from the assessment, additional assessment or sur-charge.

(4) Nothing in this section shall extend the time for the bringing of any proceedings against, or the amending or making of any assessments, additional assessments or sur-charges on, the personal representatives of any person by or on whose behalf any form of fraud or wilful default has been committed.

Provisions as to evidence in cases of fraud or wilful default.

34.—(1) Statements made or documents produced by or on behalf of a person shall not be inadmissible in evidence against him in any such proceedings as are mentioned in subsection (2) of this section by reason only that it has been drawn to his attention that—

(*a*) in relation to income tax the Commissioners of Inland Revenue may accept pecuniary settlements instead of instituting proceedings;

(*b*) though no undertaking can be given as to whether or not those Commissioners will accept such a settlement in the case of any particular person, it is the practice of the Commissioners to be influenced by the fact that a person has made a full confession of any fraud or default to which he has been a party, and has given full facilities for investigation,

and that he was or may have been induced thereby to make the statements or produce the documents.

(2) The proceedings mentioned in subsection (1) of this section are—

(*a*) any criminal proceedings against the person in question for any form of fraud or wilful default in connection with or in relation to income tax;

(*b*) any proceedings against him for the recovery of any sum due from him, whether by way of tax or penalty, in connection with or in relation to income tax.

PART III. —*cont.*
Power to require production of accounts and books.

35.—(1) Where a person who has been duly required to deliver a statement of the profits or gains arising to him from any trade, profession or vocation fails to deliver the statement, or where the Commissioners of Inland Revenue are not satisfied with the statement delivered by any such person, the Commissioners of Inland Revenue may serve on that person a notice in writing or notices in writing requiring him to do any of the following things, that is to say—

(*a*) to deliver to the surveyor copies of such accounts (including balance sheets) relating to the trade, profession or vocation as may be specified or described in the notice within such period as may be therein specified, including, where the accounts have been audited, a copy of the auditor's certificate;

(*b*) to make available, within such time as may be specified in the notice, for inspection by the surveyor or by any officer authorised by the Commissioners of Inland Revenue, all such books, accounts and documents in his possession or power as may be specified or described in the notice, being books, accounts and documents which contain information as to transactions of the trade, profession or vocation,

and, if a person on whom any such notice is served fails without reasonable excuse to comply with the requirements of the notice, he shall be liable to a penalty not exceeding fifty pounds and, after judgment has been given for that penalty, to a further penalty of the like amount for every day during which the failure continues.

Where the person on whom the notice is served is a body corporate, that body corporate shall be liable to a penalty when there is any failure to comply with the notice, as well as the secretary or other officer performing the duties of secretary of the body corporate.

(2) The power conferred by section one hundred and thirty-nine of the Income Tax Act, 1918, on commissioners hearing appeals to issue precepts to the appellant ordering the delivery of schedules of particulars shall extend to the issue of precepts requiring the appellant to make available, within the time limited by the precept, for their inspection or that of the surveyor or any officer authorised by the Commissioners of Inland Revenue, all such books, accounts or documents in his possession or power as may be specified or described in the precept, being books, accounts or documents which, in the opinion of the commissioners issuing the precept, contain or may contain information relating to the subject matter of the appeal.

(3) The surveyor or other officer or the commissioners may take copies of, or extracts from, any books, accounts or documents made available for his or their inspection under this section.

PART IV.

EXCESS PROFITS TAX AND NATIONAL DEFENCE CONTRIBUTION.

Continuation of the national defence contribution.

36.—(1) The national defence contribution shall continue to be charged until such date as Parliament may hereafter determine, and accordingly the enactments referred to in the Ninth Schedule to this Act shall be amended in the manner specified in that Schedule.

(2) In this and in any other Act, the expression " the years of charge to the national defence contribution " means the period beginning with the first day of April, nineteen hundred and thirty-seven, and ending with the date determined by Parliament which is referred to in subsection (1) of this section.

Amendment of s. 28 of Finance Act, 1941.

37. The following subsection shall be substituted for subsection (1) of section twenty-eight of the Finance Act, 1941 :—

" (1) After the termination of hostilities in the present war, there shall be ascertained and recorded, as respects every person who has paid any excess profits tax for any of the periods in respect of which the tax is chargeable at the rate of a hundred per cent. the amount (if any) by which the total sum paid by him by way of excess profits tax and the national defence contribution (less any sum repaid or repayable on account of any deficiency of profits or otherwise) would have been decreased if the rate of excess profits tax had been eighty per cent. in respect of all those periods, and the amount so ascertained and recorded as aforesaid shall, if such conditions as Parliament may hereafter determine are satisfied (being conditions relating to the distribution, application or capitalisation of profits for the benefit of shareholders, whether by the payment of dividends, by the issue of bonus shares or debentures, or by any other means whatsoever), be repaid at such date as Parliament may hereafter determine :

Provided that, in ascertaining the said amount, the capital employed in the trade or business shall be computed on the basis that the rate of tax during the said periods was a hundred per cent."

Exemption from tax of interest on tax reserve certificates.

38. Neither excess profits tax nor the national defence contribution shall be chargeable in respect of the interest on tax reserve certificates issued by the Treasury.

Successions and amalgamations.

39. The right of appeal to the Board of Referees conferred by the proviso to subsection (4) of section thirty-eight of the Finance Act, 1940 (which subsection enables the Commissioners to modify the enactments relating to the computation, for the purposes of

PART IV. —*cont.*

excess profits tax, of profits and capital in certain cases of succession or amalgamation) shall extend to cases where the Commissioners refuse to make any modification requested by the person carrying on the trade or business, and accordingly for the said proviso the following proviso shall be substituted :—

"Provided that if the Commissioners make any such modifications and the person carrying on the trade or business is dissatisfied with the modifications so made, or if the Commissioners refuse to make any modification requested by the person carrying on the trade or business and he is dissatisfied with the refusal, he may appeal to the Board of Referees."

Amendments of s. 18 (1) of Finance Act, 1941, to apply to excess profits tax and national defence contribution.

40. It is hereby declared that the provisions of Part III of this Act as to the certification for the purposes of subsection (1) of section eighteen of the Finance Act, 1941, of arrangements for the concentration of industry or business in the hands of fewer persons have effect also for the purposes of section thirty-seven of that Act (which relates to the treatment for purposes of excess profits tax of trades and businesses affected by arrangements to which the said section eighteen applies) and for the purposes of the said section thirty-seven as applied by section forty-three of that Act to the national defence contribution.

Part IV to be retrospective.

41. The enactments relating to excess profits tax and the national defence contribution shall be deemed always to have had effect as amended and extended by this Part of this Act.

PART V.

MISCELLANEOUS AND GENERAL.

Assessment and collection of income tax and land tax.

42. The provisions of the Tenth Schedule to this Act shall, until Parliament otherwise determines, have effect for the purpose of simplifying the procedure for the assessment and collection of income tax and land tax.

Rate of, and provisions as to redemption of, land tax.

43.—(1) The rate of land tax fixed in any land tax parish shall not, for the year ending on the twenty-fourth day of March, nineteen hundred and forty-three, or any subsequent year, exceed the rate which was fixed in that parish for the year ending on the twenty-fourth day of March, nineteen hundred and forty, and any excess of the unredeemed quota of the land tax charged against a land tax parish above the amount produced by that rate shall be remitted.

(2) Where any person shows to the satisfaction of the Commissioners of Inland Revenue that for the year ending on the twenty-fourth day of March, nineteen hundred and forty-one, or for the year ending on the twenty-fourth day of March, nineteen

PART V. —*cont.*

hundred and forty-two, he has borne any sum on account of land tax which was in excess of the sum which he would have borne if the rate of tax for that year had, in the land tax parish in which the land was situate, been fixed for that year at the rate in force therein for the year ending on the twenty-fourth day of March, nineteen hundred and forty, he shall, on making application in that behalf to the said Commissioners at any time before the expiration of twelve months from the commencement of this Act, be entitled to repayment of the excess.

(3) The capital sum to be paid under section thirty-two of the Finance Act, 1896, as amended by section sixty-four of the Finance Act, 1921, by the owner of any land to the Commissioners of Inland Revenue for the purpose of the redemption of land tax charged on that land, shall, in the case of any contract entered into on or after the fifteenth day of April, nineteen hundred and forty-two, be a sum equal to twenty-five times the sum assessed on that land by the assessment made and signed for the year ending on the twenty-fourth day of March, nineteen hundred and forty, instead of a sum equal to twenty-five times the sum assessed thereon by the assessment last made and signed. 59 & 60 Vict. c. 28. 11 & 12 Geo. 5. c. 32.

(4) This section shall be construed as one with Part VI of the Finance Act, 1896.

Amendment of s. 74 of Finance (1909–10) Act, 1910.

44. Subsection (2) of section seventy-four of the Finance (1909–10) Act, 1910, which—

(*a*) provides that the Commissioners of Inland Revenue may be required to express their opinion as to the stamp requisite for any conveyance or transfer operating as a voluntary disposition inter vivos; and

(*b*) provides that no such conveyance or transfer is to be deemed to be duly stamped unless the Commissioners have so expressed their opinion thereon,

shall not apply and shall be deemed never to have applied to the conveyances and transfers which are by subsection (6) of that section exempted from the ad valorem stamp duty imposed by subsection (1) thereof (that is to say, certain conveyances or transfers made for securing repayments of advances and loans or connected with trusts or not passing any beneficial interest, and certain disentailing assurances), and accordingly the said subsection (6) shall have effect and shall be deemed always to have had effect as if, at the beginning thereof, there were inserted the words "The foregoing provisions of this section shall not apply to" and as if the words "shall not be charged with duty under this section" were omitted.

Provisions as to permanent annual

45.—(1) The permanent annual charge for the National Debt for the financial year ending with the thirty-first day of March,

PART V. —*cont.*

charge for the National Debt.

nineteen hundred and forty-three, shall be the sum of three hundred and twenty-five million pounds instead of the sum of three hundred and fifty-five million pounds.

(2) The Treasury may at any time, if they think fit, raise money in any manner in which they are authorised to raise money under the National Loans Act, 1939, for providing any sums required during the said financial year for the purposes mentioned in paragraph (*a*) or paragraph (*b*) of subsection (4) of section twenty-three of the Finance Act, 1928, and the amount required by the said subsection (4) to be issued from the permanent annual charge for the National Debt for the purposes aforesaid in that year shall be decreased by the amount raised under this subsection.

2 & 3 Geo. 6. c. 117.

18 & 19 Geo. 5. c. 17.

(3) Any securities created and issued to raise money under the last preceding subsection shall be deemed for all purposes to have been created and issued under the National Loans Act, 1939.

Amendment as to deficit for 1941–42.

20 & 21 Geo. 5. c. 28.

46. No issue shall be made out of the Consolidated Fund under section forty-eight of the Finance Act, 1930 (which provides in the case of a deficit in any year for the redemption in the next year of a corresponding amount of debt) in respect of the deficit for the financial year ending with the thirty-first day of March, nineteen hundred and forty-two.

Transfer and registration of Government stock.

47.—(1) The Treasury may by regulations provide—

(*a*) for the transfer in law by instrument in writing of stock and registered bonds of the descriptions specified in Part I of the Eleventh Schedule to this Act;

(*b*) for the keeping by the Banks of England and Ireland of registers of the holders of such stock and bonds and as to the matters to be entered in the registers, and for enabling the registers to be closed in such circumstances as may be prescribed by the regulations;

(*c*) as to the issue of documents of title relating to such stock and bonds and as to evidence of title thereto;

(*d*) as to the transfer of such stock or bonds from England to Ireland and from Ireland to England;

(*e*) for any incidental, supplementary or transitional matters relating to such stock and bonds, and to transactions connected therewith, for which it appears to the Treasury to be necessary or expedient to provide.

(2) As from the date on which the first regulations made under this section come into operation, all such stock and bonds as aforesaid shall be transferable in law in manner provided by regulations so made, and in no other manner, and accordingly the enactments and Order in Council set out in Part II of the Eleventh Schedule to this Act shall be amended to the extent

PART V. —*cont.*

specified in the third column of that Part, and the enactments and Order in Council set out in Part III of the said Schedule shall be repealed to the extent specified in the third column of that Part.

(3) When the Treasury propose to make any regulations under this section, they shall lay a draft thereof before Parliament, and if either House of Parliament within the period of forty days beginning with the day on which the draft of the regulations is laid before it resolves that the regulations shall not be made, no further proceedings shall be taken thereon, but without prejudice to the laying of new draft regulations before Parliament.

In reckoning any such period of forty days as aforesaid no account shall be taken of any time during which Parliament is dissolved or prorogued or during which both Houses are adjourned for more than four days.

(4) Nothing in this section shall affect—

(*a*) any stock in respect of which a stock certificate issued under Part V of the National Debt Act, 1870, is for the time being outstanding, or any other bearer security; 33 & 34 Vict. c. 71.

(*b*) any stock or registered bonds for the time being entered in the books of the Bank of Ireland kept in the office of their Accountant General at Dublin;

(*c*) the Post Office register established under the War Loan (Supplemental Provisions) Act, 1915, or any stock or securities for the time being inscribed or registered therein. 5 & 6 Geo. 5. c. 93.

Amendment of ss. 53 and 55 of National Debt Act, 1870.

48.—(1) Sections fifty-three and fifty-five of the National Debt Act, 1870 (which relate to the transfer and re-transfer of unclaimed stock) shall, in relation to the Bank of England, have effect as if the references to the deputy accountant general of the Bank included references to the assistant accountant general of the Bank, and as if the references to the secretary or deputy or assistant secretary of the Bank were omitted, and any enactment applying those sections or either of them shall have effect accordingly.

(2) Nothing in the last foregoing subsection shall affect the validity of anything done before the passing of this Act.

Short title, construction, extent and repeal.

49.—(1) This Act may be cited as the Finance Act, 1942.

(2) Part I of this Act—

(*a*) so far as it relates to duties of customs, shall be construed as one with the Customs Consolidation Act, 1876; and 39 & 40 Vict. c. 36.

(*b*) so far as it relates to duties of excise, shall be construed as one with the Acts which relate to the duties of excise and to the management of those duties.

PART V. —*cont.*

and in the said Part I the expression "the Commissioners" means the Commissioners of Customs and Excise.

(3) Part II of this Act shall be construed as one with Part V of the Finance (No. 2) Act, 1940.

(4) Part III of this Act shall be construed as one with the Income Tax Acts.

(5) Part IV of this Act, so far as it relates to excess profits tax, shall be construed as one with Part III of the Finance (No. 2) Act, 1939.

(6) Any reference in this Act to any other enactment shall, except in so far as the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment, including this Act.

(7) Such of the provisions of Parts I and V of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(8) The enactments specified in the Twelfth Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

SCHEDULES.

FIRST SCHEDULE.

BEER (RATES OF DUTY AND DRAWBACK) Section 1.

PART I.

RATE OF EXCISE DUTY.

	£	s.	d.
For every 36 gallons of worts of a specific gravity of 1,027 degrees or less	5	18	1½
For every 36 gallons of worts of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	5	18	1½
For every additional degree in excess of 1,027 degrees	0	4	4½

and so in proportion for any less number of gallons.

PART II.

RATE OF EXCISE DRAWBACK.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less ...	5	18	3½
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	5	18	3½
For every additional degree in excess of 1,027 degrees	0	4	4½

and so in proportion for any less number of gallons.

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed by more than twopence for every 36 gallons the amount of duty which is shown to the satisfaction of the Commissioners to have been paid.

PART III.

RATE OF CUSTOMS DUTY IN CASE OF BEER BEING AN EMPIRE PRODUCT.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less ...	5	18	6½
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	5	18	6½
For every additional degree in excess of 1,027 degrees	0	4	4½

and so in proportion for any less number of gallons.

1ST SCH. —*cont.*

PART IV.

RATE OF CUSTOMS DUTY IN CASE OF BEER NOT BEING AN EMPIRE PRODUCT.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less ...	6	18	6½
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	6	18	6½
For every additional degree in excess of 1,027 degrees	0	4	4½

and so in proportion for any less number of gallons.

PART V.

RATE OF CUSTOMS DRAWBACK IN CASE OF BEER BEING AN EMPIRE PRODUCT.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less ...	5	18	3½
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	5	18	3½
For every additional degree in excess of 1,027 degrees	0	4	4½

and so in proportion for any less number of gallons.

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

PART VI.

RATE OF CUSTOMS DRAWBACK IN CASE OF BEER NOT BEING AN EMPIRE PRODUCT.

	£	s.	d.
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity of 1,027 degrees or less ...	6	18	3½
For every 36 gallons the worts whereof were, before fermentation, of a specific gravity exceeding 1,027 degrees—			
For the first 1,027 degrees	6	18	3½
For every additional degree in excess of 1,027 degrees	0	4	4½

and so in proportion for any less number of gallons.

As respects beer the worts whereof were, before fermentation, of a specific gravity of less than 1,027 degrees, the amount of drawback allowable shall not exceed the amount of duty which is shown to the satisfaction of the Commissioners to have been paid, less threepence for every 36 gallons.

SECOND SCHEDULE.

Section 2.

SPIRITS (RATES OF ORDINARY CUSTOMS DUTY).

Description of Spirits.	Preferential Rates.		Full Rates.	
	In cask.	In bottle.	In cask.	In bottle.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
For every gallon computed at proof of—				
Brandy or rum	6 17 10	6 18 10	7 0 4	7 1 4
Imitation rum or geneva...	6 17 11	6 18 11	7 0 5	7 1 5
Unsweetened spirits other than those already enumerated	6 17 11	6 17 11	7 0 5	7 0 5
For every gallon of perfumed spirits	11 0 0	11 1 0	11 4 0	11 5 0
For every gallon of liqueurs, cordials, mixtures and other preparations in bottle entered in such manner as to indicate that the strength is not to be tested	—	9 6 10	—	9 10 2
For every gallon computed at proof of spirits of any description not heretofore mentioned, including naphtha and methylic alcohol purified so as to be potable, and mixtures and preparations containing spirits ...	6 17 11	6 18 11	7 0 5	7 1 5

THIRD SCHEDULE.

WINES (RATES OF CUSTOMS DUTY).

Section 3.

PART I.

Non-Empire Products.

Description of Wine.	*Rate of duty per gallon.* £ s. d.
Not exceeding 25 degrees proof spirit	14 0
Exceeding 25 degrees proof spirit and not exceeding 42 degrees proof spirit	1 8 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty	2 4
Sparkling, an additional duty	18 9
Still, in bottle, an additional duty	3 0

3RD SCH. —*cont.*

PART II.

Empire Products.

Description of Wine.	*Rate of duty per gallon.* £ s. d.
Exceeding 27 degrees proof spirit and not exceeding 42 degrees proof spirit	1 4 0
For every degree or fraction of a degree above 42 degrees proof spirit, an additional duty	2 0
Sparkling, an additional duty	12 6
Still, in bottle, an additional duty	2 0

FOURTH SCHEDULE.

Section 5

TOBACCO (RATES OF DUTY AND DRAWBACK).

PART I.

Customs Duties.

Description of Tobacco.	*Rate of duty per pound.* £ s. d.
Tobacco unmanufactured—	
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—	
unstripped	1 9 6
stripped	1 9 6½
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—	
unstripped	1 10 6
stripped	1 10 6½
Tobacco manufactured, viz. :—	
Cigars	1 18 1
Cigarettes	1 14 7
Cavendish or Negrohead	1 13 9
Cavendish or Negrohead manufactured in bond	1 12 0
Other manufactured tobacco	1 12 0
Snuff—	
containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	1 11 4
containing not more than 13 lbs. of moisture in every 100 lbs. weight thereof	1 13 9

and so in proportion for any less quantity.

4TH SCH. —*cont.*

PART II.

Excise Duties.

Description of Tobacco.	*Rate of duty per pound.* £ s. d.
Tobacco unmanufactured—	
containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	1 7 3½
containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	1 8 0⅞
Tobacco manufactured, viz. :—	
Cavendish or Negrohead manufactured in bond	1 9 4⅞

and so in proportion for any less quantity.

PART III.

Drawback.

Description of Tobacco.	Rate per pound.	
	In respect of tobacco on which full customs duty has been paid.	In respect of tobacco on which customs duty at a preferential rate or excise duty has been paid.
	£ s. d.	£ s. d.
Cigars	1 11 9	1 9 6½
Cigarettes	1 10 6	1 8 4½
Cut. roll, cake or other manufactured tobacco	1 10 3	1 8 2
Snuff (not being offal snuff)	1 10 0	1 7 11
Stalks, shorts, or other refuse of tobacco, including offal snuff	1 9 9	1 7 8½

Section 6.

FIFTH SCHEDULE.

ENTERTAINMENTS (RATES OF DUTY).

PART I.

Reduced Rates.

Amount of Payment.	*Rate of Duty.*
Where the amount of the payment, excluding the amount of duty—	s. d.
exceeds 3d. and does not exceed 11½d.	½
exceeds 11½d. and does not exceed 1s. 4d. ...	2
exceeds 1s. 4d. and does not exceed 1s. 8d. ...	4
exceeds 1s. 8d. and does not exceed 1s. 10d. ...	5
exceeds 1s. 10d. and does not exceed 2s.	6
exceeds 2s. and does not exceed 2s. 4d.	8
exceeds 2s. 4d. and does not exceed 2s. 8d. ...	10
exceeds 2s. 8d. and does not exceed 3s.	1 0
exceeds 3s.	1s. for the first 3s. and 2d. for every 6d. or part of 6d. over 3s.

PART II.

Full Rates.

Amount of Payment.	*Rate of Duty.*
Where the amount of the payment, excluding the amount of duty—	s. d.
exceeds 3d. and does not exceed 5d.	½
exceeds 5d. and does not exceed 6¼d.	¾
exceeds 6¼d. and does not exceed 7½d.	1½
exceeds 7½d. and does not exceed 8d.	2
exceeds 8d. and does not exceed 8¾d.	3½
exceeds 8¾d. and does not exceed 10d.	5
exceeds 10d. and does not exceed 1s.	6
exceeds 1s. and does not exceed 1s. 4d.	8
exceeds 1s. 4d. and does not exceed 1s. 8d. ...	10
exceeds 1s. 8d. and does not exceed 1s. 11d. ...	1 1
exceeds 1s. 11d. and does not exceed 2s. 2d. ...	1 2
exceeds 2s. 2d. and does not exceed 2s. 6d. ...	1 6
exceeds 2s. 6d. and does not exceed 2s. 11d. ...	1 10
exceeds 2s. 11d. and does not exceed 3s. 5d. ...	2 1
exceeds 3s. 5d. and does not exceed 3s. 11d. ...	2 6
exceeds 3s. 11d.	2s. 6d. for the first 3s. 11d. and 4d. for every 6d. or part of 6d. over 3s. 11d.

SIXTH SCHEDULE.

Section 10.

PART I.

PROVISIONS AS TO JUSTICES' LICENCES IN SUSPENSE BY REASON OF WAR CIRCUMSTANCES.

Restoration to full force of licences in suspense.

1. Subject to the provisions of the next succeeding paragraph as to on-licences in cases in which it is certified that the war circumstances included the destruction of the premises or serious damage thereto, where after the passing of this Act the holder of a licence for the time being in suspense desires to resume the business carried on in the premises in respect of which it was granted, he may give notice in writing to that effect to the clerk of the licensing justices, and from the time of his giving such notice the licence shall be in force for all purposes.

2. In such a case as aforesaid, before a notice for the purposes of the preceding paragraph is given as respects an on-licence plans of such works as are reasonably necessary to secure the proper conduct of the business must have been submitted to the licensing justices and approved by them, and the licensing justices must have signified their satisfaction that the works have been executed in accordance with the plans approved.

3. Where a licence is deemed to have been in suspense but the business carried on in the premises in respect of which it was granted has been resumed before the passing of this Act, the licence shall be deemed to have been in force for all purposes from the time of the resumption of the business, unless it had previously been forfeited or become void under the Licensing Act.

4. Where a removal of a licence for the time being in suspense is or has been authorised, it shall be, and be deemed to have been, in force for all purposes from the time of the authorisation of the removal.

5. A licence in force for all purposes after being in suspense shall, unless previously forfeited or becoming void under the Licensing Act, be, and be deemed to have been, in force until the fifth day of April next following the first general annual licensing meeting after the time when it ceased to be in suspense, or, in the case of a licence granted for a term, next following the expiration of a period beginning on the last day of that term equal to the period of its suspension, and no longer.

Extinguishment of licences remaining in suspense when suspension no longer justified.

6. Where the licensing justices are satisfied as respects any licence which is for the time being in suspense that there are no longer any war circumstances which justify its continuing to be in suspense, they may by order direct that it shall be extinguished at the expiration

6TH SCH. —*cont.*

of such period as may be specified in the order unless it is again in force for all purposes by virtue of the preceding provisions of this Schedule before the expiration of that period.

7. If His Majesty by Order in Council declares that there are in general no longer any war circumstances which justify licences continuing to be in suspense, every licence in suspense at the date of the Order in Council shall be extinguished at the expiration of such period as may be specified therein unless it is again in force for all purposes by virtue of the preceding provisions of this Schedule before the expiration of that period.

8. The licensing justices may, if application is made to them in that behalf, extend the period specified in an order made by them under paragraph 6 of this Part of this Schedule, or, in relation to any particular licence, the period specified in an Order in Council made under the last preceding paragraph.

Extinguishment of licences in suspense on grounds of conduct or fitness, or on reference to the compensation authority.

9.—(1) Objection to the continuance of a licence which is for the time being in suspense may be made at any general annual licensing meeting on grounds relating to the conduct of the holder of the licence or to his fitness to be the holder thereof, and if objection is so made and the licensing justices are satisfied that if the licence had then been in force for all purposes and an application for the renewal thereof had been made at that meeting they would have refused it on those grounds, they may order that the licence shall be extinguished:

Provided that, notwithstanding the making of such an order, a transfer of the licence may be granted on an application made at the meeting at which the order was made or at the first transfer sessions thereafter, and if a transfer thereof is so granted the order shall not have effect.

(2) In relation to an old off-licence or an old on-licence the reference in this paragraph to grounds relating to conduct or fitness of the holder of the licence shall be construed as a reference only to the grounds specified in the Second Part of the First Schedule to the Licensing Act or in the Second Part of the Second Schedule thereto, as the case may be, with the substitution for references therein to the applicant or proposed holder of the licence of references to the holder thereof and for references to the house or shop in respect of which a licence is sought or the applicant applies of references to the licensed premises:

Provided that, in a case in which it is certified that the war circumstances included the destruction of the premises or serious damage thereto, no regard shall be had for the purposes of this paragraph to the licensed premises' not being duly qualified as by law is required or being structurally deficient or structurally unsuitable.

10.—(1) Where the licensing justices are of opinion, in the case of any old on-licence which is in suspense at the time of any general annual

licensing meeting, that, if the licence had then been in force for all purposes and an application for the renewal thereof had been made at that meeting, the question of the renewal thereof would have required consideration on grounds other than those on which the renewal of an old on-licence can be refused by them, they shall refer to the compensation authority the question of the extinguishment of the licence together with their report thereon.

(2) The compensation authority shall consider any report so made to them with respect to any licence, and may, if they think it expedient, after giving the persons interested in the licensed premises, and, unless it appears to the compensation authority unnecessary, any other persons appearing to them to be interested (including the licensing justices), an opportunity of being heard, extinguish the licence, subject to payment of the like compensation as would have been payable under the Licensing Act if an application for the renewal of the licence had been made, and refused by the compensation authority.

(3) Sections twenty, twenty-one and forty-seven of the Licensing Act shall have effect with the requisite modifications in relation to the extinguishment of old on-licences under this paragraph as they have effect in relation to the refusal of renewal of such licences by the compensation authority.

11.—(1) If a discontinuance of business by virtue of which a licence becomes a licence in suspense occurs, or has occurred, between the date of a general annual licensing meeting and the fifth day of April next following and, in proceedings taken in relation to any objection to the renewal of the licence made at that meeting on such grounds as are mentioned in paragraph 9 of this Part of this Schedule, or in relation to any reference to the compensation authority of the question of the renewal of the licence at that meeting, the renewal of the licence is or has been refused, the refusal shall have effect, or be deemed to have had effect, as if it had been an order made under paragraph 9 or paragraph 10, as the case may be, of this Part of this Schedule for the extinguishment of the licence.

(2) A licence subsisting by virtue of a provisional renewal pending a reference to the compensation authority and becoming a licence in suspense, shall be, or be deemed to have been, extinguished upon a refusal of the renewal by the compensation authority.

Extension of authority to grant transfers in cases of licences in suspense.

12. Notwithstanding anything in paragraph (*a*) of subsection (2) of section twenty-three of the Licensing Act, a transfer of a licence to the owner of the licensed premises or a person applying on his behalf may be authorised—

(*a*) in the case of wilful omission or neglect of the holder of the licence to take steps requisite for preventing extinguishment thereof under paragraph 6 or 7 of this Part of this Schedule;

(*b*) in the case of an order being made under paragraph 9 of this Part of this Schedule in relation thereto, or of renewal of the

6TH SCH. —*cont.*

licence being refused in such circumstances as are mentioned in paragraph 11 thereof on such grounds as are mentioned in the said paragraph 9;

(*c*) in the case of forfeiture of the licence, or the personal disqualification of the holder thereof, whilst it is in suspense, in circumstances in which a protection order could have been granted under section eighty-seven of the Licensing Act if the business had not been discontinued; or

(*d*) in the case of occupation of the premises being given up by the holder of the licence or his representatives whilst the licence is in suspense.

Appeal to Quarter Sessions.

13. The provisions of sections twenty-nine to thirty-two of the Licensing Act as to appeal against a refusal of licensing justices to grant a renewal of a licence shall have effect with the requisite modifications in relation to a refusal of licensing justices to approve plans submitted to them for the purposes of paragraph 2 of this Part of this Schedule, or to signify their satisfaction as to works having been executed in accordance with plans approved, in relation to an order under paragraph 6 thereof, in relation to a refusal of licensing justices to grant an application under paragraph 8 thereof, and in relation to an order under paragraph 9 thereof.

General.

14. Any power exercisable by licensing justices under paragraph 2, 6 or 8 of this Part of this Schedule may be exercised at a general annual licensing meeting or at any transfer sessions.

15. The Secretary of State may make such rules, prescribe such forms and generally do such things as he thinks expedient for regulating the practice under this Schedule (including the service of documents), and, without prejudice to the generality of this paragraph, rules made thereunder may provide for the payment in respect of such matters as may be specified therein of such fees as may be thereby prescribed.

16. In this Part of this Schedule the expression "the Licensing Act" means the Licensing (Consolidation) Act, 1910, and expressions in this Part of this Schedule which are used in that Act have the same meaning as in that Act, and the expression "licence" means a justices' licence.

PART II.

PROVISIONS AS TO CERTIFICATES UNDER THE LICENSING (SCOTLAND) ACTS, 1903 TO 1934, IN SUSPENSE BY REASON OF WAR CIRCUMSTANCES.

Restoration to full force of certificates in suspense.

1. Subject to the provisions of the next succeeding paragraph as to certificates for inns and hotels or public houses in cases in which it is certified that the war circumstances included the destruction of the

premises or serious damage thereto, where after the passing of this Act the holder of a certificate which is for the time being in suspense desires to resume the business carried on in the premises in respect of which it was granted, he may give notice in writing to that effect to the clerk of the licensing court, and from the time of his giving such notice the certificate shall be in force for all purposes.

2. In such a case as aforesaid, before a notice for the purposes of the preceding paragraph is given as respects a certificate for an inn and hotel or a public house, plans of such works as are reasonably necessary to secure the proper conduct of the business must have been submitted to the licensing court and approved by them, and the licensing court must have signified their satisfaction that the works have been executed in accordance with the plans approved.

3. Where a certificate is deemed to have been in suspense but the business carried on in the premises in respect of which it was granted has been resumed before the passing of this Act, the certificate shall be deemed to have been in force for all purposes from the time of the resumption of the business unless it had previously been forfeited or become null and void under the Licensing Acts.

4. Where a removal of a certificate for the time being in suspense is authorised, it shall be in force for all purposes from the time of the authorisation of the removal, and where the holder of a certificate removal of which has been authorised desires to resume business in the premises specified in the certificate he may give notice in accordance with the foregoing provisions of this Part of this Schedule in like manner as if the certificate were still in suspense and the said provisions shall apply accordingly.

5. A certificate in force for all purposes after being in suspense shall, unless previously forfeited or becoming null and void under the Licensing Acts, be and be deemed to have been in force until the twenty-eighth day of May next following the first April half yearly meeting of the licensing Court after the time when the certificate ceased to be in suspense.

Extinguishment of certificate remaining in suspense when suspension no longer justified.

6. Where the licensing court are satisfied as respects any certificate which is for the time being in suspense that there are no longer any war circumstances which justify its continuing to be in suspense, they may by order direct that it shall be extinguished at the expiration of such period as may be specified in the order unless it is again in force for all purposes by virtue of the preceding provisions of this Part of this Schedule before the expiration of that period.

7. If His Majesty by Order in Council declares that there are in general no longer any war circumstances which justify certificates continuing to be in suspense, every certificate in suspense at the date of the Order in Council shall be extinguished at the expiration of such period as may be specified therein unless it is again in force for all purposes by virtue of the preceding provisions of this Part of this Schedule before the expiration of that period.

6TH SCH. —*cont.*

8. The licensing court may, if application is made to them in that behalf, extend the period specified in an order made by them under paragraph 6 of this Part of this Schedule or, in relation to any particular certificate, the period specified in an Order in Council made under the last preceding paragraph.

Renewal of certificates in suspense.

9. The provisions of the Licensing Acts with regard to renewal of certificates shall apply with any necessary modifications in relation to certificates which are at any time after the passing of this Act in suspense in like manner as those provisions apply to certificates which are in force for all purposes, and in a case in which it is certified that the war circumstances included the destruction of the premises or serious damage thereto, no regard shall be had for the purposes of this paragraph to the condition of the certificated premises.

Provisions as to removal of certificates.

10.—(1) Where the premises specified in any certificate which is for the time being in suspense have been destroyed or seriously damaged or have been taken possession of on behalf of His Majesty in the exercise of emergency powers, it shall be lawful for the licensing court to authorise a removal of the certificate from the premises specified therein to other premises within their district (not being premises situated in an area in which a no-licence or a limiting resolution is in force) and where a removal is so authorised the certificate shall have effect as if those premises had been specified in it in lieu of the premises which have been so destroyed or damaged or taken possession of.

(2) A removal to any premises under this paragraph shall not be authorised unless—

(i) the licensing court are satisfied that no reconstruction or alteration of the premises is necessary to secure the proper conduct of the business; or

(ii) plans of such works as are reasonably necessary for the said purpose have been submitted to the licensing court and approved by them and the licensing court have signified their satisfaction that the works have been executed in accordance with the plans approved.

(3) A removal of a certificate authorised in pursuance of this paragraph shall cease to have effect on notice being given in pursuance of paragraph 4 of this Part of this Schedule.

Appeals.

11. The provisions of section twenty-two of the Licensing (Scotland) Act, 1903, as to appeal against a refusal of a licensing court to grant a renewal of a certificate shall have effect with the requisite modifications in relation to a refusal of a licensing court to authorise a removal of a certificate or to approve plans or to signify their satisfaction as to the execution of works under paragraph 2 or paragraph 10 of this Part of this Schedule, and in relation to an order under paragraph 6 of this Part of this Schedule, and in relation to a refusal of a licensing court

to grant an application under paragraph 8 thereof, and the provisions of section twenty-one of the said Act shall apply in relation to any appeal in pursuance of this paragraph.

General.

12. Any power exercisable by a licensing Court under the provisions of this Schedule may be exercised at a general half yearly meeting or at any adjournment thereof or at another meeting specially convened for the purpose, and the powers conferred by paragraph 2 or 10 of this Part of this Schedule to signify satisfaction of works having been executed in accordance with plans approved may be exercised by any two members of the licensing court nominated by the court for the purpose and any decision by such two members shall be deemed to be a decision of the licensing court.

Interpretation.

13. In this Part of this Schedule the expression " the Licensing Acts " means the Licensing (Scotland) Acts, 1903 to 1934, and expressions used in this Part of this Schedule and in those Acts have the same meaning as in those Acts, and the expression " certificate " means a certificate as defined in Part VII of the Licensing (Scotland) Act, 1903.

SEVENTH SCHEDULE.

Section 17.

PURCHASE TAX.

Goods chargeable at the higher rate.

Garments or footwear made wholly or partly of fur skin (including any skin with fur, hair or wool attached) or silk (except silk used for the stitching of seams and buttonholes), but not including articles made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached, and designed specially for industrial use.

Headgear, ties, scarves, handkerchiefs, muffs, collars, cuffs and gloves, made wholly or partly of fur skin (including any skin with fur, hair or wool attached) or silk (except silk used for the stitching of seams and buttonholes), but not including headgear or gloves made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached, and designed specially for industrial use.

Walking sticks and canes.

Fabrics (whether in the piece, shaped or partly made up) of the following descriptions, except corduroy, terry towelling, and floor coverings :—

Fabrics made wholly or partly of silk,
Pile fabrics,
Woven-figured fabrics.

Textile articles of a kind used for domestic purposes and soft furnishings, made wholly or partly of such fabrics.

Carpets, rugs and mats, hand-made, knotted. Rugs made of fur skin.

Fur skins (including any skin with fur, hair or wool attached), dressed.

7TH SCH. —*cont.*

Glassware of cut glass of a kind used for domestic purposes.

Glass mirrors (whether framed or not), not being optically worked or specially designed for use in connection with machinery, tools or instruments.

Hair waving and hair drying machines.

Electric dry shavers and dry shaver heads.

Garden furniture, garden ornaments.

Trunks, bags, wallets, jewel cases, pouches, purses, suit cases and similar receptacles of a kind used for personal or domestic purposes (whether fitted or not), being articles made of leather, hide or skin, but not including articles designed for use solely as equipment for service in the armed forces or in a civil defence force.

Photographic cameras.

Photographic enlargers.

Projectors for sub-standard film or for slides.

Lenses and other parts of, and accessories to, such cameras, enlargers or projectors.

Unexposed sensitised photographic paper, cloth, plates and film, except sensitised document base paper, transparent tracing paper base and tracing cloth.

Musical instruments, including gramophones, player pianos and other similar instruments and accessories to, and parts of, musical instruments.

Gramophone records. Player piano records.

Radio gramophones.

Clocks and watches, cases for, and accessories to, clocks and watches, and watch chains, wristlet watch straps and similar articles, made wholly or partly of platinum, gold, silver, or gold plate.

Jewellery and imitation jewellery and other goldsmiths' and silversmiths' wares.

Articles of all kinds made wholly or partly of ivory, amber, jet, coral, mother of pearl, natural shells, or tortoiseshell, or of jade, onyx, lapis lazuli or other semi-precious stones.

Fancy or ornamental articles of a kind suitable for personal or domestic use (including artificial flowers, photograph frames and paper weights).

Toilet requisites of all kinds, except the following not being articles supplied as part of a toilet set :—brushes, combs, scissors, razors and razor blades, sponges, face cloths and towels, and toilet paper.

Perfumery. Toilet preparations (whether medicated or not), including cosmetics but excluding the following :—soap ; shaving creams ; shampoos ; dentifrices ; eye lotions ; mouth washes and antiseptics ; calamine lotion and similar alleviating toilet preparations, unperfumed.

Pictures, prints, engravings, photographs, figures, busts, reliefs, vases, and similar articles, if produced in quantity for general sale.

EIGHTH SCHEDULE.

Section 17.

PURCHASE TAX.

Amendments of the Finance (No. 2) Act, 1940, consequential on introduction of higher rate of tax.

Provision of 3 & 4 Geo. 6. c. 48 amended.	Subject matter of provision amended.	Amendment.
Section nineteen, subsection (2).	Power to issue lists defining classes of goods specified.	After the words " specified in the Seventh Schedule to this Act " insert the words "or in the Seventh Schedule to the Finance Act, 1942 ".
Section nineteen, subsection (3), paragraph (*a*).	Rate at which tax is to be charged.	For the words " the basic rate, which shall be one-third of the wholesale value of the goods " substitute the words " — (i) if falling within the Seventh Schedule to the Finance Act, 1942, the higher rate, which shall be two-thirds of the wholesale value of the goods, or (ii) if not falling within the Seventh Schedule to the Finance Act, 1942, the basic rate, which shall be one-third of the wholesale value of the goods ".
Section twenty, subsection (1), paragraph (*a*).	Power to render tax chargeable.	For the words " either at the basic rate or at the reduced rate " substitute the words " either at the higher rate, at the basic rate or at the reduced rate ".
Section twenty, subsection (1), paragraph (*b*).	Power to substitute one rate for another.	For the words " that the reduced rate shall be substituted for the basic rate, or the basic rate for the reduced rate " substitute the words " that the higher rate, the basic rate, or the reduced rate, shall be substituted for either of the others ".
Section twenty, subsection (1), paragraph (*c*).	Power to make consequential amendments.	After the words " in the Seventh Schedule to this Act " insert the words " or in the Seventh Schedule to the Finance Act, 1942 ".

8TH SCH. —*cont.*

Provision of 3 & 4 Geo. 6. c. 48 amended.	Subject matter of provision amended.	Amendment.
Section twenty-eight	Adjustments between seller and buyer on variation of rate of tax.	For the words "the basic rate", in each place where those words occur, substitute the words "a greater rate", and for the words "the reduced rate", in each place where those words occur, substitute the words "a lesser rate".
Seventh Schedule, first column, heading.	Classes of goods charged.	For the words "Goods chargeable at the basic rate" substitute the words "Goods chargeable at the basic rate, or, in the case of goods in the Seventh Schedule to the Finance Act, 1942, at the higher rate".

Section 36.

NINTH SCHEDULE.

AMENDMENTS CONTINUING THE NATIONAL DEFENCE CONTRIBUTION.

In subsection (1) of section nineteen of the Finance Act, 1937, and subsection (2) of section twenty of that Act, for the words "the five years beginning on the first day of April, nineteen hundred and thirty-seven" there shall be substituted the words "the years of charge to the national defence contribution"; and in paragraph (ii) of the said subsection (2) the word "five" shall be omitted in both places where it occurs.

2 & 3 Geo. 6. c. 41.

In sub-paragraph (3) of paragraph 2 of the Fourth Schedule to the said Act and in subsection (2) of section thirty-six of the Finance Act, 1939, for the words "the five years beginning on the sixth day of April, nineteen hundred and thirty-seven" there shall be substituted the words "the period beginning on the sixth day of April, nineteen hundred and thirty-seven, and ending at the end of the years of charge to the national defence contribution."

For subsection (4) of section nineteen of the Finance (No. 2) Act, 1939, there shall be substituted the following subsection:—

"(4) The chargeable accounting periods to which this section applies are the chargeable accounting periods (as defined by this Part of this Act in relation to excess profits tax) which fall within the years of charge to the national defence contribution:

Provided that where part only of a chargeable accounting period as so defined falls within those years, this section shall have effect as if that part were a separate chargeable accounting period as so defined, and as if the profits or losses of that separate chargeable accounting period were an apportioned part of the profits or losses arising in the whole period."

Subsection (3) of section thirty-nine of the Finance Act, 1940, shall be omitted, and in sub-paragraph (*b*) of paragraph 7 of the Sixth Schedule to that Act for the words "the end of March, nineteen hundred and forty-two" there shall be substituted the words "the end of the years of charge to the national defence contribution"; and for the words "the said end of March" (in both places where those words occur) there shall be substituted the words "the end of the said years". 9TH SCH. —*cont.*

TENTH SCHEDULE.

PROVISIONS FOR SIMPLIFYING THE MACHINERY OF ASSESSMENT, COLLECTION, ETC. Section 42.

PART I.

INCOME TAX.

1.—(1) The general notices prescribed by section ninety-eight of the Income Tax Act, 1918, requiring the delivery of lists, declarations and statements shall not be given; but any question as to whether a person is liable to assessment in any parish shall be determined as if the foregoing provisions of this paragraph had not been passed and as if such a general notice as aforesaid had been duly given on the first day of the year of assessment.

(2) It shall be the duty of every person who is chargeable to income tax for any year of assessment to give notice to the surveyor that he is so chargeable at or before the end of that year:

Provided that no such notice need be given as respects any year for which he has delivered a statement of his profits and gains in accordance with the provisions of the Income Tax Acts.

(3) If any person without reasonable excuse fails to give such a notice as aforesaid he shall be liable to the like penalties as are applicable under the Income Tax Acts in case of neglect or refusal to deliver a list, declaration or statement which is required by those Acts to be delivered.

2. It shall not be necessary that any certificate of assessment or schedule of arrears should be verified on oath, or that any assessor should appear before the general commissioners in accordance with subsection (2) of section one hundred and eight of the said Act and make oath as to the matters referred to in that subsection.

3. The assessors shall transmit their certificates of assessment under Schedules A, B and E to the additional commissioners instead of bringing them in to the general commissioners, and the additional commissioners and not the general commissioners shall take them into consideration and sign and allow them, and in the case of additional assessments under Schedules A, B and E, the surveyor shall certify the particulars to the additional commissioners instead of to the general commissioners, and the additional commissioners, and not the general commissioners, shall sign and allow the additional assessments; and references in the said Act to the general commissioners shall be construed accordingly.

10TH SCH. —*cont.*

4.—(1) Assessments under Schedule D when signed by the additional commissioners shall become effective without being delivered to the general commissioners or allowed and confirmed by them, and so much of any enactment as relates to the delivery of assessments as aforesaid or the allowance and confirmation thereof by the general commissioners shall not have effect; but nothing in this sub-paragraph affects the right of appeal to the general commissioners or the special commissioners.

(2) Subsection (2) of section twenty-five of the Finance Act, 1926 (which relates to Schedule D assessments under appeal) shall not have effect, and section twenty-four of the Finance Act, 1930 (which provides for the collection of tax not in dispute pending an appeal to the special commissioners) shall apply in relation to appeals against assessments under Schedule D to the general commissioners as it applies in relation to appeals against assessments under that Schedule to the special commissioners, but with the substitution of references to the general commissioners for the references to the special commissioners.

5.—(1) Anything required by the Income Tax Acts to be done by the additional commissioners may be done by one additional commissioner, and one additional commissioner shall be competent to form a meeting of the additional commissioners.

(2) Anything required by the Income Tax Acts to be done by the assessors may be done by one assessor.

(3) Any general commissioner may act as an additional commissioner and references in the Income Tax Acts to additional commissioners shall be construed accordingly.

(4) Any assessment to be made, signed or allowed by the special commissioners may be made, signed or allowed by one special commissioner.

6.—(1) Section one hundred and thirty-four of the Income Tax Act, 1918 (which relates to notices of assessment) shall not have effect with respect to assessments under any Schedule.

(2) Notices of assessments under Schedules D and E shall be served on the persons respectively assessed and those notices may, notwithstanding anything in subsection (2) of section one hundred and twenty-two of the said Act, be served at any time after the signing, or signing and allowing, of the assessment.

(3) The time within which notice of appeal may be given against any assessment under Schedule A or Schedule B shall, in the case of any person who has not been served with a notice of the assessment, be any time before the expiration of twelve months from the end of the year of assessment:

Provided that nothing in this sub-paragraph shall affect the collection or recovery of any tax assessed or charged, but where the assessment is reduced upon appeal, any tax overpaid shall be repaid.

7.—(1) Sections one hundred and fifty, one hundred and fifty-three, one hundred and seventy-five, one hundred and seventy-six and one hundred and ninety-seven of the Income Tax Act, 1918 (which relate respectively to books of assessment, delivery of duplicates of assessments, schedules of deficiencies, discharge and default, schedules of arrears and delivery of duplicates and warrants to collectors in Northern Ireland) shall not have effect and in lieu thereof the following provisions of this paragraph shall have effect.

(2) After any assessments have been signed or signed and allowed, the clerk to the commissioners shall number the pages in each book of assessment and add up the sums on each page, and transmit the books to the surveyor.

(3) The surveyor shall prepare particulars of the sums to be collected and transmit them to the appropriate collector for collection, and references in the Income Tax Acts to duplicates of assessments delivered to collectors shall be construed as including references to particulars so transmitted:

Provided that in the division of the City of London, the particulars shall be prepared and transmitted by the clerk to the commissioners.

(4) At such times as the Commissioners of Inland Revenue may appoint, the surveyor shall prepare and sign schedules of tax which has been discharged for causes allowed by the Income Tax Acts, and shall transmit them to the Commissioners of Inland Revenue.

(5) Where tax is in arrear, a certificate of the surveyor that tax has been charged and is due, together with a certificate of the collector that payment of the tax has not been made to him, or, to the best of his knowledge and belief, to any other collector, or to any person acting on his behalf or on behalf of another collector, shall be sufficient evidence that the sum mentioned in the certificate is unpaid and is due to the Crown; and any document purporting to be such a certificate as is mentioned in this sub-paragraph shall be deemed to be such a certificate until the contrary is proved.

8.—(1) Every collector appointed by the Commissioners of Inland Revenue, the Treasury or the special commissioners, shall (whatever the terms of the warrant delivered to him on his appointment) be a collector for every parish or district outside the division of the City of London and shall have, in relation to every parish or district outside that division, all the powers conferred by the Income Tax Acts on the collector, and references in the Income Tax Acts to the collector shall be construed accordingly.

(2) Any tax charged in any parish or district in the United Kingdom may be recovered in any other parish or district in the United Kingdom as if it had been charged in that other parish or district, and section one hundred and sixty-eight of the Income Tax Act, 1918 (which relates to the recovery of tax where a defaulter has removed from or does not reside in the parish where he was assessed) and, in section one hundred and sixty-two of that Act (which relates to distraint by collectors) the words " in accordance with the assessments and warrants delivered to him ", shall not have effect:

Provided that nothing in this sub-paragraph shall authorise any collector, not being a collector for the division of the City of London, to distrain or commence or carry on summary proceedings in that division, or any collector for that division to distrain or commence or carry on summary proceedings outside that division.

(3) Where a person who has been assessed in the division of the City of London has removed from or resides or happens to be outside that division, or where a person who has been assessed outside that division has removed to or resides or happens to be in that division, a collector for the parish or district where that person was assessed may sign and transmit a certificate of the amount of tax in arrear

10TH SCH. —*cont.*

and unpaid to a collector for the parish or district to which he has removed or in which he resides or happens to be, and thereupon payment of the tax in arrear may be demanded and, on non-payment, the tax in arrear may be recovered, as if the tax had been charged in that parish or district.

9.—(1) Collectors in Scotland and Northern Ireland shall, after the passing of this Act, be appointed by the Commissioners of Inland Revenue.

(2) Any collector so appointed, and any collectors holding office at the passing of this Act who were appointed by the Treasury or by the special commissioners, shall hold office during the pleasure of the Commissioners of Inland Revenue.

10.—(1) Any collector appointed after the passing of this Act by the Commissioners of Inland Revenue shall, on his appointment, receive from those Commissioners a warrant for collecting and levying the tax from time to time charged in any parish or district outside the division of the City of London, including tax due or assessed before the date of the warrant.

21 & 22 Geo. 5. c. 28.

(2) Subsection (3) of section thirty-seven of the Finance Act, 1931 (which relates to the warrant to be delivered by the Commissioners of Inland Revenue to collectors appointed by them) shall not have effect in relation to collectors appointed after the passing of this Act.

(3) Any collector appointed after the passing of this Act in the division of the City of London shall, on his appointment, receive from the commissioners appointing him a warrant for collecting and levying the tax from time to time charged in that division, including tax due or assessed before the date of the warrant, and any collector holding office in that division at the passing of this Act shall, as soon as may be after the passing of this Act, receive a similar warrant from the commissioners by whom he was appointed.

11. Section one hundred and fifty-six of the Income Tax Act, 1918 (which relates to the collection of assessments under a number or letter) shall not have effect.

12. All clerks to commissioners, all assistants of such clerks, and all assessors, who are in office at the date of the passing of this Act or are appointed thereafter shall, without the necessity for annual re-appointment, continue in office during the pleasure of the commissioners by whom they were appointed, and those commissioners shall make such further appointments to those offices as may from time to time be necessary.

13.—(1) The provisions of this Part of this Schedule shall have effect as respects—

(*a*) the year 1942–43 and any subsequent year of assessment;
(*b*) any additional assessments for any previous years signed or signed and allowed after the passing of this Act;
(*c*) any tax due under any assessment for any previous year which remains unpaid at the date of the passing of this Act.

(2) Where before the passing of this Act—

(*a*) any certificates of assessments under Schedule A, Schedule B or Schedule E have been delivered to the general commis-

sioners which under this Schedule should have been delivered to the additional commissioners; or

(*b*) anything has been done by the general commissioners which under the provisions of this Schedule should have been done by the additional commissioners,

the said provisions shall have effect as if the certificates had been delivered to, or, as the case may be, the thing had been done by, the additional commissioners, and the signature by the additional commissioners before the passing of this Act under section one hundred and twenty-two of the Income Tax Act, 1918, of any assessments to which the provisions of this Schedule apply shall be treated as the signature thereof by those commissioners under the provisions of this Schedule.

14. This Part of this Schedule shall be construed as one with the Income Tax Acts.

PART II.

LAND TAX.

1. The assessors, instead of appearing before the Land Tax Commissioners at the time and place fixed under section eight of the Land Tax Act, 1797, and bringing with them their certificates of assessment, may transmit those certificates to those Commissioners before the time so fixed. 38 Geo. 3. c. 5.

2.—(1) An assessment may be signed and allowed, and the duplicate of an assessment may be signed, by one Land Tax Commissioner, and one Land Tax Commissioner shall, for those purposes, be competent to form a meeting of the Land Tax Commissioners.

(2) Anything required by the Land Tax Acts to be done by the assessors may be done by one assessor.

3. So much of section eight of the Land Tax Act, 1797, as relates to the time for bringing appeals against an assessment, and the giving of public notice of the time and place for bringing such appeals, and in subsection (1) of section eighty-three of the Taxes Management Act, 1880, the words " and the time for hearing appeals against such assessments shall have expired," shall not have effect, but an appeal may be brought— 43 & 44 Vict. c. 19.

(*a*) by a person who has been served with a notice of the assessment appealed against, within twenty-one days of the service of that notice; and

(*b*) in any other case, within twelve months from the end of the year to which the assessment appealed against relates:

Provided that the right of appeal conferred by this paragraph shall not affect the collection or recovery of the tax assessed, but where the assessment is reduced on appeal any tax overpaid shall be repaid.

4. A schedule or return of arrears shall be valid for the purposes of the Land Tax Acts notwithstanding that there is no affidavit subscribed thereto or that it is not made on oath, and accordingly in section one hundred and three of the Taxes Management Act, 1880, the words

10TH SCH. —*cont.*

" with affidavits subscribed to be made on his oath or affirmation ", and in subsection (11) of section one hundred and fourteen of that Act the words " on oath ", shall not have effect, and subsection (12) of the said section one hundred and fourteen shall have effect as if for the words from " make oath " to " endorsed and certified " there were substituted the words " certify in writing ".

5. Every collector appointed by the Commissioners of Inland Revenue or the Treasury shall (whatever the terms of the warrant delivered to him on his appointment) be a collector for every land tax parish outside the division of the City of London, and shall have, in relation to every land tax parish outside that division, all the powers conferred by the Land Tax Acts on the collector, and references in the Land Tax Acts to the collector shall be construed accordingly.

6.—(1) Collectors in Scotland shall, after the passing of this Act, be appointed by the Commissioners of Inland Revenue.

(2) Any collector so appointed, and any collectors holding office at the passing of this Act who were appointed by the Treasury, shall hold office during the pleasure of the Commissioners of Inland Revenue.

7.—(1) Any collector appointed after the passing of this Act by the Commissioners of Inland Revenue shall on his appointment receive from those Commissioners a warrant for collecting and levying the tax from time to time charged in any land tax parish outside the division of the City of London, including tax due or assessed before the date of the warrant.

(2) Subsection (3) of section thirty-seven of the Finance Act, 1931 (which relates to the warrant to be delivered by the Commissioners of Inland Revenue to collectors appointed by them) shall not have effect in relation to collectors appointed after the passing of this Act.

(3) Any collector appointed after the passing of this Act in the division of the City of London shall, on his appointment, receive from the Land Tax Commissioners for that division a warrant for collecting and levying the tax from time to time charged in that division, including tax due or assessed before the date of the warrant, and any collector holding office in that division at the passing of this Act shall, as soon as may be after the passing of this Act, receive a similar warrant from those Commissioners.

8. All clerks to Land Tax Commissioners and all assessors who are in office at the date of the passing of this Act or are appointed thereafter shall, without the necessity for annual reappointment, continue in office during the pleasure of the Commissioners by whom they were appointed, and those Commissioners shall make such further appointments to those offices as may from time to time be necessary.

9. The provisions of this Part of this Schedule shall have effect as respects—

(*a*) the year ending on the twenty-fourth day of March, nineteen hundred and forty-three, and any subsequent year;

(*b*) (except as respects the time for bringing appeals) any tax due under any assessment for any previous year which remains unpaid at the date of the passing of this Act.

10. This Part of this Schedule shall be construed as one with Part VI of the Finance Act, 1896.

ELEVENTH SCHEDULE.

Section 47.

GOVERNMENT STOCK.

PART I.

Descriptions of Stock and Bonds.

Two and a half per cent. Annuities.
Two and three-quarters per cent. Annuities.
Two and a half per cent. Consolidated Stock.
Local Loans three per cent. Stock.
Guaranteed Land Stock.
Guaranteed two and three-quarters per cent. Stock.
Guaranteed three per cent. Stock.
Three and a half per cent. Conversion Loan.
Five per cent. Conversion Loan, 1944–64.
Three and a half per cent. War Loan.
Four per cent. Consolidated Loan.
Two and a half per cent. Funding Loan, 1956–61.
Two and three-quarters per cent. Funding Loan, 1952–57.
Three per cent. Funding Loan, 1959–69.
Four per cent. Funding Loan, 1960–90.
Two and a half per cent. Conversion Loan, 1944–49.
Three per cent. Conversion Loan, 1948–53.
Four per cent. Victory Bonds.
Guaranteed four and a half per cent. Bonds.
Three per cent. Redemption Stock, 1986–96.
Two and a half per cent. National Defence Bonds, 1944–48.
Three per cent. National Defence Loan, 1954–58.
Stock and registered bonds issued, or deemed to be issued, under the National Loans Act, 1939 (other than National Defence Bonds and National Defence Loan of the descriptions aforesaid).
Stock and registered bonds issued under section twenty-eight or twenty-nine of the Finance Act, 1935.

PART II.

Consequential Amendments of Enactments relating to Government Stock.

Session and Chapter	Short Title	Amendment
6 & 7 Will. 4. c. 28	The Government Offices Security Act, 1836.	In section one, for the words "the said books" there shall be substituted the words "the books of the "Bank of England".

11TH SCH. —*cont.*

Session and Chapter	Short Title	Amendment
33 & 34 Vict. c. 71	The National Debt Act, 1870.	In section thirty-one, for the words " in the books of the " Bank of England or of " Ireland " there shall be substituted the words " in " manner provided by regulations made under section forty-seven of the " Finance Act, 1942 "; in section thirty-three, for the words from " in the " books of the Bank of " England " to " transferable " stock " there shall be substituted the words " in " the appropriate register " kept by the Bank of " England or Ireland in " accordance with regulations made under section " forty-seven of the " Finance Act, 1942, and " thereupon the stock shall " be entered in that " register "; and in section forty-one, for the words " as if it had continued " registered in the books " of that Bank as stock " transferable therein " there shall be substituted the words " as if it were " transferable in manner " provided by regulations " made under section forty-" seven of the Finance Act, " 1942 ".
50 & 51 Vict. c. 16	The National Debt and Local Loans Act, 1887.	In section eight, in subsection (5), for the words " those stocks " there shall be substituted the words " other stocks of three " per cent. perpetual " annuities ".
52 & 53 Vict. c. 6	The National Debt Act, 1889.	In section four, at the end of subsection (6) there shall be added the words " or in manner provided " by regulations made " under section forty-seven " of the Finance Act, 1942".
55 & 56 Vict. c. 39	The National Debt (Stockholders Relief) Act, 1892.	In section eight, after the word " Bank " there shall be inserted the words " or " in manner provided by " regulations made under " section forty-seven of the " Finance Act, 1942 ".

Session and Chapter	Short Title	Amendment
3 Edw. 7. c. 37 ...	The Irish Land Act, 1903.	In section thirty-one, for the words " that Act ", where they first occur, there shall be substituted the words " the National Debt Act, " 1870 ".
7 & 8 Geo. 5. c. 31	The Finance Act, 1917	In section thirty-seven, in subsection (4), for the words " that Act ", where they first occur, there shall be substituted the words " the National Debt Act, " 1870 ".
8 & 9 Geo. 5. c. 15	The Finance Act, 1918	In section thirty-eight, in subsection (5), for the words " in the books of the " Bank under the National " Debt Act, 1870, or by deed " under section seventeen of " the Finance Act, 1911," there shall be substituted the words " in manner " provided by regulations " made under section " forty-seven of the Finance " Act, 1942 ".
11 & 12 Geo. 5. c. 32.	The Finance Act, 1921	In section fifty-one, for the words " in the books of the " Bank under the National " Debt Act, 1870, or by " deed under the Finance " Act, 1911," there shall be substituted the words " in " manner provided by " regulations made under " section forty-seven of the " Finance Act, 1942 "; and in the Third Schedule, in paragraph 1, for the words " inscribed or registered in " the books of the Bank " there shall be substituted the words " entered in a " register kept by the " Bank in accordance with " regulations made under " section forty-seven of the " Finance Act, 1942 ".

11TH SCH. —*cont.*

Session and Chapter	Short Title	Amendment
26 Geo. 5. & 1 Edw. 8. c. 43.	The Tithe Act, 1936	In section twenty-four, in subsection (7), for the words "that Act" there shall be substituted the words "the National "Debt Act, 1870".
2 & 3 Geo. 6. c. 117	The National Loans Act, 1939.	In the Second Schedule, for paragraph 1 there shall be substituted the following paragraph:— "1. Stock or regis- "tered bonds issued "under this Act shall be "subject to the pro- "visions of the National "Debt Act, 1870, so far "as is consistent with "the tenor of this Act".

Consequential Amendment of Order in Council relating to Government Stock.

Year and No. of Order	Short Title	Amendment
Statutory Rules and Orders, 1923, No. 227.	The Bank of Ireland (Belfast Register) Order, 1923.	In Article one, in paragraph (1), for the words "Govern- "ment stock inscribed or "registered in the books at "their office in Belfast" there shall be substituted the words "such stock as "aforesaid inscribed or "registered in the books at "their office at Belfast and "stock and registered "bonds entered in a register "kept at that office in "accordance with regula- "tions made under section "forty-seven of the Finance "Act, 1942"; and after the word "stock", where it last occurs, there shall be inserted the words "and "bonds".

PART III.

Consequential Repeal of Enactments relating to Government Stock.

Session and Chapter	Short Title	Extent of Repeal
6 & 7 Will. 4. c. 28	The Government Offices Security Act, 1836.	In section one, the words "in the books of the Bank "of England".
1 & 2 Vict. c. 61...	The Government Offices Security Act, 1838.	In section one, the words "in the said books", where they secondly occur.
33 & 34 Vict. c. 71	The National Debt Act, 1870.	In section five, the words from "and (subject to the "provisions of Part V of "this Act)" to the end of the section; section twenty-two; sections twenty-three and twenty-four, so far as relating to stock and bonds of the descriptions mentioned in section forty-seven of this Act; section twenty-five; Part VI; in section fifty-one the words "in "the books of the Bank "of England or of Ireland "(as the case may be)"; and in section seventy, the words "or for re- "ceiving any certificate "or duplicate certificate "under Part VI of this "Act".
44 & 45 Vict. c. 55	The National Debt Act, 1881.	In section three, the words "shall be transferable in "the books of the Bank "of England in like manner "as the annuities with "which they are consoli- "dated, and".
46 & 47 Vict. c. 54	The National Debt Act, 1883.	In section eight, in paragraph (8), the words "shall "be transferable in the "books of the Bank of "England in like manner as "the annuities with which "they are consolidated, "and".

11TH SCH. —*cont.*

Session and Chapter	Short Title	Extent of Repeal
50 & 51 Vict. c. 16	The National Debt and Local Loans Act, 1887.	In section eight, in subsection (5), the words "shall be transferable in "the books of the Banks "of England and Ireland "in like manner as other "stocks of three per cent. "perpetual annuities, and".
52 & 53 Vict. c. 4	The National Debt Redemption Act, 1889.	In section five, in subsection (3), the words "shall be transferable in "those books in like manner "as the annuities with "which they are consolidated, and".
55 & 56 Vict. c. 39	The National Debt (Stockholders Relief) Act, 1892.	Section five, so far as relating to stock and bonds of the descriptions mentioned in section forty-seven of this Act.
3 Edw. 7. c. 37 ...	The Irish Land Act, 1903.	In section thirty-one, the words "shall be transferable in the books of the "Bank of England and the "Bank of Ireland in like "manner as other stock "transferable under the "National Debt Act, 1870 "and".
1 & 2 Geo. 5. c. 48	The Finance Act, 1911	Section seventeen.
5 & 6 Geo. 5. c. 93	The War Loan (Supplemental Provisions) Act, 1915.	In section one, in subsection (3), the words "and inscribed or registered in "their names in the books "of the Bank of England".
7 & 8 Geo. 5. c. 31	The Finance Act, 1917	In section thirty-seven, subsections (1), (2) and (3); in subsection (4) the words "shall be transferable in "like manner as other stock "to which the National "Debt Act, 1870, applies "and"; and subsection (5).
11 & 12 Geo. 5. c. 32	The Finance Act, 1921	Section forty-eight.
18 & 19 Geo. 5. c. 17	The Finance Act, 1928	Section thirty-four.
20 & 21 Geo. 5. c. 28	The Finance Act, 1930	Section fifty.

Session and Chapter	Short Title	Extent of Repeal
25 & 26 Geo. 5. c. 24.	The Finance Act, 1935	In section thirty, in subsection (5), the words from the beginning to "and".
26 Geo. 5. & 1 Edw. 8. c. 43.	The Tithe Act, 1936	In section twenty-four, in subsection (7), the words "shall be transferable in "the books of the Bank in "like manner as other stock "transferable under the "National Debt Act, 1870, "and".
2 & 3 Geo. 6. c. 41	The Finance Act, 1939	In section thirty-five, subsection (1); and in subsection (3), the words "the books and the transfer by deed register of the "Bank, and".
4 & 5 Geo. 6. c. 18	The National Loans Act, 1941.	In section one, the words "(hereafter in this Act "referred to as 'the principal Act')"; and section two.

Consequential Repeal of Order in Council relating to Government Stock.

Year and No. of Order	Short Title	Extent of Repeal
Statutory Rules and Orders, 1923, No. 227.	The Bank of Ireland (Belfast Register) Order, 1923.	In Article one, in paragraph (1), the words "(hereinafter "referred to as Government "stock)"; the words "the "National Debt Act, 1870, "as amended by any subsequent enactment" and the words "section seventeen of the Finance Act, "1911, or", and in paragraph (2), the words "in "Part VI of the National "Debt Act, 1870, and the "regulations made under "section thirty-seven of "the Finance Act, 1917, "and".

Section 49.

TWELFTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter	Short Title	Extent of Repeal
6 Geo. 4. c. 81 ...	The Excise Licences Act, 1825.	Section fourteen.
8 & 9 Geo. 5. c. 40	The Income Tax Act, 1918.	Section one hundred and fifty-nine (as respects tax for the year 1942–43 and subsequent years of assessment).
16 & 17 Geo. 5. c. 22	The Finance Act, 1926.	In subsection (4) of section thirty-three, from the words "or (*b*) by a person" to the words "that profit", and the proviso.
1 Edw. 8 & 1 Geo. 6. c. 54.	The Finance Act, 1937.	Section eighteen (as respects tax for the year 1942–43 and subsequent years of assessment).
3 & 4 Geo. 6. c. 29...	The Finance Act, 1940.	Section two, and the Second Schedule.
3 & 4 Geo. 6. c. 48	The Finance (No. 2) Act, 1940.	Subsection (1) of section one, section two, subsection (1) of section three, section five, Parts I, III and IV of the First Schedule, the Second Schedule, Parts I and II of the Third Schedule, and the Fourth Schedule.

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