
HALSBURY'S Laws of England

FOURTH EDITION

LORD HAILSHAM OF ST. MARYLEBONE

Lord High Chancellor of Great Britain 1970-74

Volume 23

BUTTERWORTHS

LONDON

1978

ENGLAND	Butterworth & Co (Publishers) Ltd 88 Kingsway, London WC2B 6AB
AUSTRALIA	Butterworths Pty Ltd 586 Pacific Highway, Chatswood, Sydney, NSW 2067 Also at Melbourne, Brisbane, Adelaide and Perth
CANADA	Butterworth & Co (Canada) Ltd 2265 Midland Avenue, Scarborough, Toronto M1P 4S1
NEW ZEALAND	Butterworths of New Zealand Ltd T. & W. Young Building, 77-85 Customhouse Quay, Wellington
SOUTH AFRICA	Butterworth & Co (South Africa) (Pty) Ltd 152-154 Gale Street, Durban
USA	Butterworth & Co (Publishers) Inc 19 Cummings Park, Woburn, Boston, Mass 01801

FIRST EDITION

*Published in 31 volumes between 1907 and 1917 under the Editorship of
the Rt. Hon. the Earl of Halsbury, Lord High Chancellor of Great Britain,
1885-86, 1886-92 and 1895-1905*

SECOND EDITION

*Published in 37 volumes between 1931 and 1942 under the Editorship of
the Rt. Hon. the Viscount Hailsham, Lord High Chancellor of Great Britain,
1928-29 and 1935-38*

THIRD EDITION

*Published in 43 volumes between 1952 and 1964 under the Editorship of
the Rt. Hon. the Viscount Simonds, Lord High Chancellor of Great Britain,
1951-54*

© Butterworth & Co (Publishers) Ltd 1978
Reprinted in 1987

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, including photocopying and recording, without the written permission of the copyright holder, application for which should be addressed to the publisher. Such written permission must also be obtained before any part of this publication is stored in a retrieval system of any nature.

ISBN (complete set, standard binding)	0 406 03400 1
(this volume, standard binding)	0 406 03423 0
(complete set, de luxe binding)	0 406 03520 2
(this volume, de luxe binding)	0 406 03543 1

Printed in Great Britain in Monotype Bembo (Series 270)
by William Clowes Limited, Beccles and London

Editor in Chief

THE RIGHT HONOURABLE
LORD HAILSHAM OF ST. MARYLEBONE
LORD HIGH CHANCELLOR OF GREAT BRITAIN 1970-74

Advisory Panel

THE RIGHT HON. LORD WIDGERY
LORD CHIEF JUSTICE OF ENGLAND

THE RIGHT HON. LORD DENNING
MASTER OF THE ROLLS

THE RIGHT HON. SIR GEORGE GILLESPIE BAKER
PRESIDENT OF THE FAMILY DIVISION

THE RIGHT HON. SIR JOHN PENNYCUICK
VICE-CHANCELLOR 1970-74

THE HON. SIR ALAN MOCATTA
PRESIDENT OF THE RESTRICTIVE PRACTICES COURT

Editor

R. PETER MOORE Esq., LL.B.

OF LINCOLN'S INN, BARRISTER

Deputy Editor

PETER G. HYLAND Esq., LL.B.

A SOLICITOR OF THE SUPREME COURT

Assistant Editor

ANNE WILKINSON, LL.B.

OF THE MIDDLE TEMPLE, BARRISTER

Editorial Staff

GORDON H. SCOTT Esq., LL.B.

OF THE INNER TEMPLE, BARRISTER

NOREEN D. GIBBONS, LL.B.

OF THE MIDDLE TEMPLE, BARRISTER

MARGARET CUNNINGHAM, LL.B.

OF GRAY'S INN, BARRISTER

CAROLINE BRYANT, LL.B.

OF THE MIDDLE TEMPLE, BARRISTER

GERAINT REES Esq., LL.B.

A SOLICITOR OF THE SUPREME COURT

Indexer

B. BURKE, B.Sc.

Planning Editor for the Fourth Edition

J. T. EDGERLEY Esq., M.A.

OF THE INNER TEMPLE AND LINCOLN'S INN, BARRISTER

Publisher

R. N. G. HARRISON Esq., B.A.

OF LINCOLN'S INN, BARRISTER

Manager

Miss J. M. TIPSON

The Title Income Taxation has been contributed by:

THE HON. SIR RAYMOND PHILLIPS, M.C.
one of the Justices of Her Majesty's High Court of Justice
a Bencher of Gray's Inn

ANTHONY SUMPTION Esq., D.S.C.
of Lincoln's Inn, Barrister
formerly a Solicitor of the Supreme Court

JEROME WHELAN Esq.
a Solicitor of the Supreme Court

IAN RICHARDS Esq., B.A.
of Lincoln's Inn, Barrister

CHARLES BARR Esq., LL.B.
of Lincoln's Inn, Barrister

and

Part 14: Petroleum Revenue Tax and the Taxation of Oil Companies
W. J. A. NICOLLE Esq., B.A.
of Gray's Inn, Barrister
formerly one of Her Majesty's Senior Inspectors of Taxes

The law stated in this volume is in general that in force on 1st June 1978

REFERENCES AND ABBREVIATIONS

A.C.T.	.	.	.	.	.	Australian Capital Territory
A-G	.	.	.	.	.	Attorney General
Adv-Gen	.	.	.	.	.	Advocate General
affd.	.	.	.	.	.	affirmed
Alta.	.	.	.	.	.	Alberta
App.	.	.	.	.	.	Appendix
art.	.	.	.	.	.	article
Aust.	.	.	.	.	.	Australia
B	.	.	.	.	.	Baron
B.C.	.	.	.	.	.	British Columbia
BFSP	.	.	.	.	.	British and Foreign State Papers
B.S.	.	.	.	.	.	British Standard
Bk.	.	.	.	.	.	Book
C.	.	.	.	.	.	Command Paper (of a series published before 1900)
c.	.	.	.	.	.	chapter number of an Act
CA	.	.	.	.	.	Court of Appeal
CA in Ch	.	.	.	.	.	Court of Appeal in Chancery
CCA	.	.	.	.	.	Court of Criminal Appeal
CC Fees Order 1975	.	.	.	.	.	County Court Fees Order 1975 (S.I. 1975 No. 1328) as subsequently amended (see the current County Court Practice)
CC Funds Rules 1965	.	.	.	.	.	County Court Funds Rules 1965 (S.I. 1965 No. 1500) as subsequently amended (see the current County Court Practice)
CCR	.	.	.	.	.	County Court Rules (S.R. & O. 1936 No. 626) as subsequently amended (see the current County Court Practice)
CCR	.	.	.	.	.	Crown Cases Reserved
CCT	.	.	.	.	.	Common Customs Tariff
Can.	.	.	.	.	.	Canada
Cd.	.	.	.	.	.	Command Paper (of the series published 1900–18)
Cf.	.	.	.	.	.	compare
ch.	.	.	.	.	.	chapter
cl.	.	.	.	.	.	clause
Cmd.	.	.	.	.	.	Command Paper (of the series published 1919–56)
Cmnd.	.	.	.	.	.	Command Paper (of the series published 1956 to date)
Commons Journals	.	.	.	.	.	Journals of the House of Commons

Court Forms (2nd Edn)	.	.	Atkin's Encyclopaedia of Court Forms in Civil Proceedings, 2nd Edn. See note 2, p. 14, post
DC	.	.	Divisional Court
Digest (Repl)	.	.	English and Empire Digest Replacement Volumes (Blue Band). Continuation Volume A ("Cont Vol A") includes cases reported 1952-63; Continuation Volume B includes cases reported 1964-66; Continuation Volume C includes cases reported 1967-70; and Continuation Volume D includes cases reported 1971-75
Digest (Reissue)	.	.	English and Empire Digest Reissue Volumes (Green Band)
EC	.	.	European Communities
ECJ	.	.	Court of Justice of the European Communities
ECSC	.	.	European Coal and Steel Community
EEC	.	.	European Economic Community
ECtHR	.	.	European Court of Human Rights
Edn	.	.	Edition
EFTA	.	.	European Free Trade Association
Euratom	.	.	European Atomic Energy Community
Ex Ch	.	.	Court of Exchequer Chamber
FC	.	.	Full Court
Fed.	.	.	Federal
Forms & Precedents (4th Edn)	.	.	Encyclopaedia of Forms and Precedents other than Court Forms, 4th Edn. See note 2, p. 14, post
HC	.	.	High Court
HL	.	.	House of Lords
H. of C.	.	.	House of Commons
Halsbury's Statutes (3rd Edn)	.	.	Halsbury's Statutes of England, 3rd Edn. See note 2, p. 14, post
ILO	.	.	International Labour Organisation
IMF	.	.	International Monetary Fund
Ir.	.	.	Ireland
J	.	.	Justice
JA	.	.	Judge of Appeal
LA	.	.	Lord Advocate
LC	.	.	Lord Chancellor
LCJ	.	.	Lord Chief Justice
LJ	.	.	Lord Justice of Appeal
LoN	.	.	League of Nations
MR	.	.	Master of the Rolls
Man.	.	.	Manitoba
n	.	.	note
N.B.	.	.	New Brunswick
N.I.	.	.	Northern Ireland
NIRC	.	.	National Industrial Relations Court

N.S.	.	.	.	.	.	Nova Scotia
N.S.W.	.	.	.	.	.	New South Wales
N.Z.	.	.	.	.	.	New Zealand
Nfld.	.	.	.	.	.	Newfoundland
OJ	.	.	.	.	.	The Official Journal of the European Communities published by the Office for Official Publications of the European Communities
Ont.	.	.	.	.	.	Ontario
Ord.	.	.	.	.	.	Order
P	.	.	.	.	.	President
PC	.	.	.	.	.	Judicial Committee of the Privy Council
P.E.I.	.	.	.	.	.	Prince Edward Island
Qld.	.	.	.	.	.	Queensland
Que.	.	.	.	.	.	Quebec
r.	.	.	.	.	.	rule
RSC	.	.	.	.	.	Rules of the Supreme Court 1965 (S.I. 1965 No. 1776) as subsequently amended (see the current Supreme Court Practice)
reg.	.	.	.	.	.	regulation
Res.	.	.	.	.	.	Resolution
revsd.	.	.	.	.	.	reversed
s.	.	.	.	.	.	section
S.A..	.	.	.	.	.	South Africa
S. Aust.	.	.	.	.	.	Southern Australia
SC	.	.	.	.	.	Supreme Court
SC Fees Order 1975	.	.	.	.	.	Supreme Court Fees Order 1975 (S.I. 1975 No. 1343) as subsequently amended (see the current Supreme Court Practice)
SC Funds Rules 1975	.	.	.	.	.	Supreme Court Funds Rules 1975 (S.I. 1975 No. 1803) as subsequently amended (see the current Supreme Court Practice)
S.I.	.	.	.	.	.	Statutory Instruments published by authority
S.R. & O.	.	.	.	.	.	Statutory Rules and Orders published by authority
S.R. & O. Rev. 1904	.	.	.	.	.	Revised Edition comprising all Public and General Statutory Rules and Orders in force on 31st December 1904
S.R. & O. Rev. 1948	.	.	.	.	.	Revised Edition comprising all Public and General Statutory Rules and Orders and Statutory Instruments in force on 31st December 1948
Sask.	.	.	.	.	.	Saskatchewan
Sch.	.	.	.	.	.	Schedule
Sess.	.	.	.	.	.	Session
TS	.	.	.	.	.	Treaty Series
Tas.	.	.	.	.	.	Tasmania
ULFIS	.	.	.	.	.	Uniform Law on the International Sale of Goods

UN.	.	.	.	.	United Nations
Vict.	.	.	.	.	Victoria
W. Aust.	.	.	.	.	Western Australia

NOTE 1. The abbreviations of law reports and other sources used in this work are listed in vol. 1 at pp. 23 et seq.

NOTE 2. Where references are made to other publications, the volume number precedes and the page number follows the name of the publication; e.g. the reference "12 Forms & Precedents (4th Edn) 44" refers to volume 12 of the Encyclopaedia of Forms and Precedents, page 44.

NOTE 3. An English statute is cited by short title or, where there is no short title, by regnal year and chapter number together with the name by which it is commonly known or a description of its subject matter and date. In the case of a foreign statute, the mode of citation generally follows the style of citation in use in the country concerned with the addition, where necessary, of the name of the country in parentheses.

NOTE 4. A statutory instrument is cited by name, if any, followed by the year and number, or, if unnumbered, the date.

TABLE OF STATUTES

In the following Table references to "Statutes" are to Halsbury's Statutes of England (Third Edition) showing the volume and page where the annotated text of the Act will be found.

A	PARA.	C	PARA.
Administration of Estates Act 1925 (13 Statutes 38)—		Cable and Wireless Act 1946 (35 Statutes 79)—	
s. 34 (1)	1673	s. I	549
46	1395	Capital Allowances Act 1968 (34 Statutes 1038)—	36,
55 (1) (xi)	1388	52, 79, 80, 84, 127, 257, 384, 441, 442, 514, 820, 1009, 1102, 1109, 1113, 1178, 1188,	
Sch. I—			1474
Pt. I	1673	Pt. I (ss. I-89)	127, 384, 388, 390, 395, 482, 508, 514-16, 519, 820, 880, 1014, 1030, 1113, 1188
Administration of Justice Act 1965 (7 Statutes 744)—		Ch. I (ss. I-17)	64, 343, 384, 389, 394, 404, 415, 421, 505, 508, 510
s. I	549	s. I	403, 406
6 (1)	525	(1)	406
Administration of Justice Act 1969 (40 Statutes 345, 363)—		(2)	403, 406
s. I	1663	proviso	406
Pt. II (ss. 12-16)	71, 1631	(3)	406
s. 22	525, 569	(4)	406
Administration of Justice (Appeals) Act 1934 (25 Statutes 750)—		proviso	406
s. I	1631	(5)	406
Administration of Justice (Miscellaneous Provisions) Act 1933 (8 Statutes 842)—		(6)	385, 406
s. 7	1570, 1630, 1657, 1658	2 (I)	408
Agriculture Act 1967 (1 Statute 344)	406	(a)-(c)	408
s. 27	881	(2)	408
Agriculture Act 1970 (40 Statutes 30)—		(3)	409
s. 29	406	(4)	410
30 (5)	406	3	403, 414
Air Corporations Act 1949—		(1)	411
s. 7 (1)	1171	(a)-(d)	411
Annuity to Princess Louise (1871)	57	proviso	411
Apportionment Act 1870 (18 Statutes 434)—		(2), (3)	412
s. 2	1384, 1396	(4)	343, 412
7	1396	(a), (b)	412
B		proviso	412
Bank of England Act 1946 (2 Statutes 764)—		(5) (a), (b)	412
s. I	364, 549	(6)	413
Bankruptcy Act 1914 (3 Statutes 33)—		4	392, 403
s. 33 (1) (a)	1669	(1)	409, 415
(2)	1669	(2)	415
(5)	1673	(3)	415
Bills of Exchange Act 1882 (3 Statutes 188)—		proviso	415
s. 92	1648	(4)	415
Bretton Woods Agreement Act 1945 (22 Statutes 886)—		(a), (b)	415
s. 3	1098	proviso	415
British Airways Board Act 1977 (47 Statutes 39)—		(5)	415
s. I (4)	1171	(6)	415
British Nationality Act 1948 (1 Statute 861)—		(a), (b)	415
s. I (3)	22, 658, 766, 975	(7)	415
Building Societies Act 1962 (3 Statutes 312)	1079	(a), (b)	415
s. I (1)	328	(8)-(10)	415
		(11)	412, 415
		(12)	415
		5 (1) (a), (b)	403
		proviso	403
		(2)	403
		6 (1)-(4)	395

	PARA.		PARA.
Capital Allowances Act 1968—continued		Capital Allowances Act 1968—continued	
s. 6 (5) (a), (b)	395	s. 20 (6)	457, 458
(6)	395, 620	(7)	458
(a), (b)	395	21	453, 464, 465
7 (1)	397, 504	(1)	461
(a), (b)	397	(a), (b)	458
(c)	397, 415	(2)	458
(d), (e)	397	(3) (a)–(c)	458
(f) (i)	397, 415	(4)	458, 463
(ii)–(iv)	397	(5)–(8)	458
(g)–(i)	397	22	453
(2)	397	(1)	459
proviso	397	(a)	459, 461
(3)	401	(b)	459
proviso	401	(2), (3)	459
(4)	398	23	453, 460
(5)	397, 401	(1) (b)	461
(6)	397, 415	(2)–(4)	461
(7)–(9)	397	24	453, 464, 465
9	396, 402, 445	(1)–(5)	460
10	399	25	453
11 (1), (2)	407	26	1634–1636, 1693
(3)	404, 407	(1)	72, 463, 1633
(4)	407	(a)–(c)	463
12 (1)	400	(2)	72, 463, 1632, 1633
(2)	620	proviso	1633
(a), (b)	400	(3)	1632, 1636
(i), (ii)	400	(4)	81, 463, 1633
(3)	400	(5)	72, 463, 1633, 1693
13 (1)	404	(6)	463
(2)	403, 405	(7)	72, 1632, 1680, 1693
(3)–(5)	405	27 (1), (2)	462
14 (1), (2)	396	28 (1)	454
15	497, 1033, 1357	(2)	449, 454
(1)	497	29 (1)	455
(2)–(4)	497	proviso	455
16 (1)	384	(2)	455
(b)	384	30	467
(2)–(5)	384	(1)	456
17 (1)	402	(2)	456
(2)	407	(a)–(d)	456
(3)	388, 519	(3) (a), (b)	456
Ch. II (ss. 18–50)	64, 343, 348, 384, 389, 415, 416, 419, 423, 430, 442–44, 447, 452, 476, 479, 483, 503, 505, 508, 510, 660, 686, 1004, 1132, 1135	31	448, 453
s. 18	391, 406	(1), (2)	464
(1)	449	32	453, 478, 480
(a)	449	(1), (2)	456, 465, 476
(b)	389, 449, 451	(3)	456, 465, 478–81
(2)	449, 454	(4), (5)	465
proviso	449	(6)	465, 480
(3)	391, 450, 456	proviso	465
(a), (b)	450	(7)	465
(4)	449	33	686, 1109
(5)	430, 449, 454	(1)	466, 475
(6)	430, 449, 455	(a), (b)	466
proviso	445, 449, 445	(c)	466, 470
(7)	389	proviso	470–72
(a), (b)	451	(a), (b)	470
19	448, 453	(3)	470
(1)	452, 1181	(4)	468
(2)	452	(5) (a)–(e)	469
(3)	457, 465	(7)	469
(4)	458	34	473
20	453, 457, 465	(1) (a)–(d)	472
(1)	416, 457, 461, 464	(2), (3)	472
(2)–(5)	464	(4)	472, 473
		35 (1)–(4)	473

Capital Allowances Act 1968—continued	PARA.	Capital Allowances Act 1968—continued	PARA.		
s. 36 (1)–(3)	471	s. 57 (5)	. . . . .	483–85, 490
37	467	proviso	. . . . .	490
38	474	(6)	. . . . .	483
proviso.	474, 467	(a)–(c)	. . . . .	489
39 (1)–(3)	467	(d)	. . . . .	388, 489
40 (1) (a), (b)	475	58 (1) (a), (b)	. . . . .	497
(2)	389, 442, 475	(2), (3)	. . . . .	497
41	392, 429, 1532	(4)	. . . . .	497
(a)–(e)	444	proviso	. . . . .	497
42 (1)	447	(5)	. . . . .	497
proviso	447	(6)	. . . . .	489
(2)	447	(7)	. . . . .	484, 497, 498
43 (1)	448	(a), (b)	. . . . .	497
proviso	448	proviso	. . . . .	497
(2), (3)	448	59	. . . . .	486, 487, 498
44	446, 1003	60	320, 390, 487, 492–96	
(1), (2)	446	(1)	. . . . .	492
45	445	(2)	. . . . .	492, 494
46 (1)	442	(a)–(c)	. . . . .	492
(2)	447	(3)	. . . . .	492–94, 496
(3)	622	(4)	. . . . .	493, 494, 497
(a), (b)	447	(a)	. . . . .	493, 494
47 (1)	476	(b)	. . . . .	493
(a)	297, 443, 660	(5)	. . . . .	493, 496
(2)	443, 444	(a), (b)	. . . . .	493
(3)	443	(6)	. . . . .	493
48	520	(7) (a), (b)	. . . . .	494
(1)	440, 443, 476	(8)	. . . . .	495
proviso	440, 476	(9)	. . . . .	496
(2) (a)	440, 476	proviso (a), (b)	. . . . .	496
(b)	476	(10)	. . . . .	492
(3)	440, 476	(a)–(c)	. . . . .	492
(4)	440, 476	(11), (12)	. . . . .	492
proviso	476	61 (1)	. . . . .	491
(5)	440, 476	(a)–(c)	. . . . .	491
(6)	476	(2)	. . . . .	491
49 (1)	384	(a), (b)	. . . . .	491
50 (1), (2)	452	(3) (a), (b)	. . . . .	491
Ch. III (ss. 51–66)	64, 384, 388, 389, 392, 482, 1033, 1537	484, 497	(4)	. . . . .	491
s. 51 (1)	482–85, 492	62	. . . . .	486
(2) (a), (b)	482	(1)	. . . . .	486
(3) (a)–(f)	482	(2)	. . . . .	486
(4)	482	(a), (b)	. . . . .	486
52 (1)	483	(3) (a), (b)	. . . . .	486
proviso	483	63 (1)–(3)	. . . . .	482
(2)	483	64	. . . . .	487
53	485	65 (1) (a)	. . . . .	384, 483, 485
(1)	384, 484	(b)	. . . . .	384, 484
proviso	385, 484	(c)	. . . . .	384, 490
(2) (a)–(c)	484	(2)	. . . . .	482
(3)	484	Ch. IV (s. 67)	. . . . .	64, 384, 504
(4)	484, 497	s. 67 (1)	. . . . .	504, 505
54	385	(a), (b)	. . . . .	504
(1)	485	(2), (3)	. . . . .	504
proviso	485	(4)	. . . . .	505
(2) (a)–(c)	485	(5)	. . . . .	504
(3)	485	(6)	. . . . .	504
55 (1)	485, 497	(a), (b)	. . . . .	504
(2), (3)	482, 489	(7)	. . . . .	504
56	482	(8) (a), (b)	. . . . .	504
(1)	406, 1132	(9)	. . . . .	505
proviso	487	(10)	. . . . .	505
(2)	487	(11)	. . . . .	505
57 (1)–(3)	487	Ch. V (ss. 68, 69)	. . . . .	64, 384, 389
(4)	488	s. 68	. . . . .	502
proviso	488, 1586	(1)	. . . . .	499–501
58	488, 1586	(2)	. . . . .	64, 490, 502

PARA.	PARA.
Capital Allowances Act 1968— <i>continued</i>	
s. 68 (3) (a), (b)	500
(4)	501
proviso	501
(5) (a), (b)	501
(6)	502
69	127, 499, 502
70	393, 395, 441, 480, 1171
(1)	516–18
(2)	64, 506, 516, 1015
(3)	64, 516
(4)	506, 516, 1015
(5)	516, 1015
(6)	517
(7)	516
71	127, 441, 880, 1329
(1)	518, 1013
(a), (b)	518
proviso	127, 392, 441, 518
(2)	392, 518
(3)	518
72	502, 1003
(1)	387
(2)	387
proviso (a)–(c)	387
(3)–(5)	387
73	393, 441, 506, 1103, 1171
(1)	1103
(2)	395, 1104, 1103
(3)	64
74	441, 1103, 1329
(1)	64, 1103, 1329
(2)	1103
(3)	1103, 1107, 1126
(4)	441, 1103, 1107
(5)	1103
75	491, 499, 504, 511, 515
(1)	491, 499, 504
(2)	491, 499, 504
proviso	511
(3)	511
76	1103
77 (1), (2)	519
(3)	388, 404, 519
(4) (a)–(c)	519
78	470, 472, 504, 506
(1)	390–92
(a)	390, 393, 1171
(b)	390
(2), (3)	390
79	520, 1372
(1)	257
proviso	257
(2), (3), (5)	257
80 (1)	393, 1171
(a), (b)	1171
(2)	393, 1171
(3)	393, 1171
(a), (b)	393, 1171
(4), (5)	393, 1171
81	500, 504, 1598, 1602, 1604
(1)	520
(a)–(c)	520
proviso	520
(2)	520
82 (1)	385, 416, 479
(a), (b)	385
(3)	385
83	406, 449
Capital Allowances Act 1968— <i>continued</i>	
s. 83 (1)–(5)	406
84	389, 438, 450, 465, 505, 1187, 1298
(1)	389, 1298
(2) (a), (b)	389
(3) (a), (b)	389
(c)	389, 505
85	389, 406, 450, 465, 1298
(1)	389, 451
(a)–(d)	389
(1A)	389
(2)	389, 451
(2A), (3), (4)	389
86	414
(1) (a)–(d)	388, 470
(2) (a), (b)	388
87 (1)	384, 386, 388, 390, 395, 401, 444, 451, 457, 488, 495, 1033
(2)	453
(3)	442, 1109
(4)	384, 445, 482
(5)	384, 466
(6)	388
(7)	466
(8)	508
proviso	508
(9)	508
89 (1)–(3)	415
Pt. II (ss. 90–95)	64, 257, 313, 384, 390, 431, 444, 482, 508
s. 90 (a)–(c)	313
91	406, 408, 415, 423, 506, 510, 1132
(1)	506
(a), (b)	506
(2)	507
(3)	415, 507
(a)–(d)	507
(4)	507
(a)–(c)	507
(5)	506, 509
92	408, 415, 506, 510, 519, 1107
(1)	508
(2)	508
(a), (b)	508
(3)	508
(4)	508
(a)	508, 510
(b)	508
(5), (6)	508
93 (1)	406, 449, 510
(2)	510
(a)	408, 510
(b)	452, 510
(3)	510
94 (1)	313, 508
(2)	313, 507
(3)	506
(4)	506, 507
(5)	508
95	516
(1)	506, 516
(2)	508, 519
(3)	506, 508
(4), (5)	508
(6)	508
(7)	313
(8)	313, 506
Pt. III (ss. 96–100)	313, 508
	504

	PARA.		PARA.
Capital Allowances Act 1968— <i>continued</i>			
s. 96 (1), (2)	80	Sch. 5— <i>continued</i>	
(3)	36	para. 4	485
(4)	80	5	485
97 (1)	84	(1)-(3)	484
(2)	80	Sch. 6	1357
(3)	36	Pt. I	
(6)	36	para. 1, 2	483-85
98, 99	84	Pt. II	
100 (3), (4)	84	para. 3	483, 485, 490
Sch. 1	80, 384, 449	(a)-(c)	484
para. 1	391	4, 5	483-85, 490
(1)	449, 487	6 (1) (a), (b)	483, 485
(2)	406	(2) (a), (b)	484
(b)	449	Pt. III (paras. 7-10)	483, 484
(c)	487	para. 7 (1)-(3)	490
2	391	8 (1) (a)-(c)	490
Sch. 2	453, 479, 480	(2) (a)-(c)	490
para. 1 (1)	478	(3)	490
(2)	450	9 (1) (a)-(c)	490
(a), (b)	478	(2) (a)-(c)	490
2	80, 391, 450, 456, 478	(3)	490
3	450, 476, 478	10 (a)	483, 485
(1), (2)	456	(b)	484
4	450, 476, 478	Sch. 7	388, 483, 506, 508, 515, 520
(a), (b)	476	para. 1 (1)	390
5	450, 476, 478	(a), (b)	390, 391, 392
6	450, 457, 465	(2)	390
7	450, 475	proviso	390
8	478, 664	2	391
(1)	479, 480	3 (1) (a)	391
(a)-(c)	479	(b)	391, 392
(2), (3)	479	proviso	391
9	478, 664	(2)	391, 450
(1)	480	(a)-(c)	391
(2) (a), (b)	480	(d)	391
(3)	480	(i)-(iii)	391
10	478	(3) (a)-(c)	391
(1), (2)	481	(4) (a), (b)	391
11 (1)	465, 480	4	393, 1171
(2), (3)	480	(1)	392
Sch. 3	384, 389	(a)-(c)	392
para. 1 (1)	451	(2)	392
(a), (b)	451	(3)	390
(2)	451	(a), (b)	392
2	451	Sch. 8	80, 384, 393, 508
3 (1) (a)	451	para. 1-10	393
(b)	451	Sch. 9	389
(i), (ii)	451	para. 1 (a), (b)	389
(2)	451	2 (a), (b)	389
4 (1), (2)	451	3	389
Sch. 4	384, 452, 457	Sch. 10	384, 406, 408, 510
para. 1-3	457	para. 1	415, 506, 509
Sch. 5	483, 1537	(4) (a)	506
para. 1	483	2	415, 508, 509
(1)	483	(1)	509
(a), (b)	483	(a), (b)	509
(2)	483	(2) (a), (b)	509
2	483	(3)	509
(1)	483	(4)	509, 510
(a), (b)	483	3	506
(2)	483, 489	(1), (2)	509
(3)	483	4 (1)-(3)	509
3	485	Sch. 11	36
(1)	484		
(a)-(c)	484		
(2) (a)-(c)	484		
		s. 29 (1)	995

Caravan Sites and Control of Development Act
1960 (24 Statutes 145)—

	PARA.		PARA.
Charitable Uses Act 1601— preamble	1066	Crown Proceedings Act 1947— <i>continued</i>	
Children Act 1975 (45 Statutes 669)— s. 8 (9)	943	s. 24 (1)	1658
Sch. I— para. 3	943	28	1661
Cinematograph Film Production (Special Loans) Act 1949 (35 Statutes 226)— s. 9 (2)	1171	35 (2) (g) (i)	1648, 1659
Civil Aviation Act 1971 (41 Statutes 105)— s. 57 (1)	1111	(iii), (iv)	1659
59 (1), (2)	1119	Sch. I	1658
Civil List Act 1837 (6 Statutes 539)	881	Customs (War Powers) Act 1915	219
Coal Industry Nationalisation Act 1946 (22 Statutes 143)	393	D	
s. 22	521	Decimal Currency Act 1969 (40 Statutes 316)—	
(2) (a)	529	s. 6 (4)	983
(3)	529	(a)	983
33 (1)	549	(5), (7)	983
47	1171	(9)	982
Companies Act 1948 (5 Statutes 110)	828, 1085, 1086, 1091, 1167, 1218, 1264	10 (1)	20, 176, 1565
s. 54	530	Development Land Tax Act 1976 (46 Statutes 1421)—	
94 (1), (3)	1668	s. 41 (1)	I, 2, 71, 840, 1568, 1599, 1679
107	381	47	I
124–127	381	Sch. 8—	
189	641	para. I	1679
200 (4)	381	9 (1)	840
267	215	14	1599
319 (1) (a)	1666	15	71
(ii)	1666	28 (1)	1568
(b)–(g)	1666	32 (a)	I
(5) (a), (b)	1666	(c), (d)	2
(6)	1666	Diplomatic Privileges Act 1964 (6 Statutes 1013)—	
(7)	1667	s. 2	834
(8) (d)	1666	(1), (6)	1064
407, 409–411, 416	381	6	1064
455 (1)	1264, 1488	Sch. I	
Compensation (Defence) Act 1939 (6 Statutes 78)—		art. I (a), (d), (e)	1064
s. 2	95	34	834, 1064
(1) (a)	404	37, para. I	1064
Consumer Credit Act 1974 (44 Statutes 746)—		38, para. I	1064
s. 192 (3) (a)	1532	Duties on Income (1799)	78
(4)	1532	E	
Sch. 4— para. 29	1532	Education Act 1962 (11 Statutes 314)—	
Continental Shelf Act 1964 (22 Statutes 587) . . .	1274	s. 2	947
s. I (3)	1274	Electricity Act 1947 (11 Statutes 931) . . .	1174
(7)	652, 1276, 1363	s. II (1)	1171
Copyright Act 1956 (7 Statutes 128)	1218	Emergency Powers (Defence) Act 1939 . . .	1083
County Courts Act 1959 (7 Statutes 302)— s. 40 (1)	74	Employers' Liability (Compulsory Insurance) Act 1969 (40 Statutes 553)	379
(b)	1663	Employment and Training Act 1973 (43 Statutes 434)—	
Criminal Jurisdiction Act 1975 (45 Statutes 165)—		s. 4 (6)	1700
s. 14 (5)	1491	Employment Protection Act 1975 (45 Statutes 316)—	
Sch. 6— Pt. I	1491	s. 30 (1)	346
Crown Private Estates Act 1862 (6 Statutes 614)—		Epping Forest Dissaforestation Act 1878 . . .	529
s. 8, 9	1063	Equal Pay Act 1970 (40 Statutes 561) . . .	759
Crown Proceedings Act 1947 (8 Statutes 844) . . .	1637	Exchange Control Act 1947 (22 Statutes 900)—	
Pt. II (ss. 13–23)	1570, 1637	Sch. I	24, 574, 1085, 1102
s. 13	1658	F	
17 (1)	1569, 1658	Family Income Supplements Act 1970 (40 Statutes 1079)	10, 762
(2)	1658	Family Law Reform Act 1969 (17 Statutes 792)—	
21	1641	s. I (1)	833
		(3)	1418
		9	943
		Sch. I— Pt. I	1418

	PARA.		PARA.
Finance Act 1896—		Finance Act 1952— <i>continued</i>	
s. 38	1663	s. 30 (1)	1669, 1673
Finance Act 1907—		(2)	1666, 1668
s. 25	333	(4)	1666, 1668, 1669, 1673
Finance (1909-10) Act 1910—		33 (1)	307
s. 66	78, 93	36 (3), (4)	91
Finance Act 1916—		37-66	91
s. 60	549	Sch. 8-12	91
Finance Act 1921—		Finance Act 1953 (9 Statutes 238)—	
s. 32	772	s. 16	391
Finance Act 1922—		19 (9)	249
s. 18 (1)	203, 638	27	91
Finance Act 1925 (34 Statutes 810)—		35 (7)	249
s. 25	1063	Sch. 3—	
Finance Act 1926	221	Pt. III	249
s. 29 (1)	602	Finance Act 1954—	
Finance Act 1927—		s. 16	503
s. 22	594	17	1014
26	589	24	1064
38	78, 93	Finance Act 1956 (34 Statutes 846)—	
39	78	s. 10 (2)	614, 639
40	78, 935	17	504
41, 42	78	22	811
Finance Act 1936—		44 (9)	602
s. 18 (1) proviso	1485	Sch. 5—	
Finance Act 1937—		Pt. I	602
s. 15	415	Finance Act 1957—	
19 (1), (2)	87	s. 14 (1), (2)	92
Sch. 4—		Finance Act 1958—	
para. 9	307	s. 15	391
Finance Act 1938—		Finance Act 1959—	
Pt. III (ss. 30-37)	1387	s. 21	391
s. 30	1383	Finance Act 1961 (34 Statutes 856)—	
Finance Act 1940 (34 Statutes 822)—		s. 32 (1)	88, 90, 91
s. 15-17	131	Finance Act 1963—	
39 (1)	88	s. 14	1412
60 (1)	1144	(1) (a)	94
Finance Act 1941—		22 (6)	137
s. 6, 7	89	26 (1)	1350
19	415	28	101
41	78	37	492
Finance Act 1942—		Sch. 4—	
s. 22	78	para. 13	129
28 (2)	101	Sch. 7	1350
36	86	Finance Act 1965 (9 Statutes 404; 34 Statutes 867)—	
Sch. 9	87	s. 2	2
Finance Act 1946 (34 Statutes 831)—		Pt. III (ss. 19-45)	2, 8, 80, 921, 1547
s. 26 (1)	89	s. 20	627
36	88	(2)	876
44	78, 87	21 (1)	622, 627
62 (4)	43, 1684	(a), (b)	627
Finance Act 1947—		(2)	627
s. 31 (1) (a)	87	(a)	627, 631
proviso (i)	87	(b), (c)	627
Finance Act 1948—		(4), (5)	627
Pt. V (ss. 47-68)	90	22	624, 629
Sch. 10	90	(1)	624
Finance Act 1949—		(2) (b)	1142
s. 20	391	(9)	1157
Finance Act 1950 (34 Statutes 833)—		(10)	8
s. 39	87, 88	25 (1)	1409
(6) (c)	87, 622	proviso	1409
40	87, 88	29	1506
(3)	87, 622	35	1098
Finance Act 1951—		39	1038
s. 20 (1) proviso	391	43 (1)	627
Finance Act 1952 (34 Statutes 840)—		(3)	876
s. 30	374		