



# Revenue Act 1909

1909 CHAPTER 43 9 Edw 7

An Act to amend the Law relating to Customs and Inland Revenue, and for other purposes connected with Finance. [3rd December 1909]

## Modifications etc. (not altering text)

C1 Act amended by [S.I. 1990/1380](#), [art. 3](#)

## Commencement Information

I1 Act wholly in force at 3.12.1909

## PART I

1—2. .... F1

## Textual Amendments

F1 [Ss. 1, 2](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

3 ..... F2

## Textual Amendments

F2 [S. 3](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

4,5. .... F3

*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1909. (See end of Document for details)*

#### Textual Amendments

**F3** Ss. 4, 5 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

6 ..... **F4**

#### Textual Amendments

**F4** S. 6 repealed by Finance Act 1928 (c. 17), Sch. 5

## PART II

### STAMPS

7 ..... **F5**

#### Textual Amendments

**F5** S. 7 repealed by Statute Law Revision Act 1927 (c. 42)

## 8 Amendment of section 77 of the Stamp Act 1891.

The provisions of subsection (2) of section seventy-seven of the <sup>M1</sup>Stamp Act 1891 (which exempt a lease from stamp duty in respect of certain further considerations) shall not apply as respects any further consideration in the least consisting of a covenant which if it were contained in a separate deed would be chargeable with ad valorem stamp duty, and accordingly the lease shall in any such case be charged with duty in respect of any such further consideration under section four of the said Act.

#### Marginal Citations

**M1** 1891 c. 39.

## 9 Stamp duty on allotment letters of fractional parts of shares.

..... **F6**

#### Textual Amendments

**F6** S. 9 repealed by Finance Act 1985 (c. 54, SIF 114), s. 98(6), Sch. 27 Pt. IX(2)

10 ..... **F7**

*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1909. (See end of Document for details)*

**Textual Amendments**

**F7** [S. 10](#) repealed by [Finance Act 1961 \(c. 36\)](#), [Sch. 6 Pt. II](#)

**PART III**

MISCELLANEOUS

**11** ..... **F8**

**Textual Amendments**

**F8** [S. 11](#) repealed by [S.I. 1974/1885](#), [reg. 5](#)

**12** **Construction, repeal, and short title.**

(1) ..... **F9** Part II. of this Act shall be construed together with the <sup>**M2**</sup>Stamp Act 1891, and the Acts amending that Act.

(2) ..... **F10**

(3) This Act may be cited as the Revenue Act 1909.

**Textual Amendments**

**F9** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

**F10** [S. 12 \(2\)](#), Sch. repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**Marginal Citations**

**M2** [1891 c. 39](#).

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**Changes to legislation:** There are currently no known outstanding effects for the Revenue Act 1909. (See end of Document for details)

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**F11F11**SCHEDULE

**Textual Amendments**

**F11** [S. 12](#) (2), Sch. repealed by [Statute Law Revision Act 1927](#) (c. 42)

**F11**

**Changes to legislation:**

There are currently no known outstanding effects for the Revenue Act 1909.