

Finance (1909-10) Act 1910

1910 CHAPTER 8 10 Edw 7 and 1 Geo 5

An Act to grant certain Duties of Customs and Inland Revenue (including Excise), to alter other Duties, and to amend the Law relating to Customs and Inland Revenue (including Excise), and to make other financial provisions. [29th April 1910]

Modifications etc. (not altering text)

C1 This Act is not necessarily in the form in which it has effect in Northern Ireland

Commencement Information

I1 Act partly in force at Royal Assent, partly retrospective; all provisions so far as unrepealed wholly in force at 1.2.1991.

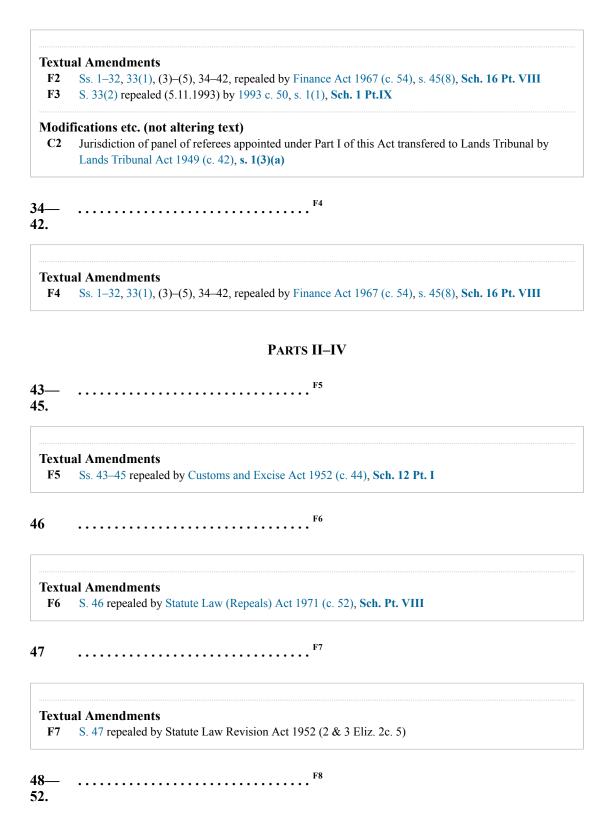
PART I

DUTIES ON LAND VALUES

1—32		
	mendments 1–32, 33(1), (3)–(5), 34–42, repealed by Finance Act	1967 (c. 54), s. 45(8), Sch. 16 Pt. VIII

Appeals

33	Appeals to referees.	
	(1)	F2
	^{F3} (2)	



Toytu	al Amendments
F8	
го	Ss. 48–52 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I
	F9
53	
Textu	al Amendments
F9	S. 53 repealed by Statute Law Revision Act 1927 (c. 42)
=	F10
54 – 50	F10
Textu	al Amendments
F10	Ss. 54–56 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), Sch. 13 Pt. I
	F11
57	
Textu	al Amendments
F11	S. 57 repealed by Finance Act 1969 (c. 32), s. 61(6), Sch. 21 Pt. V
58	F12
Textu	al Amendments
F12	
59	F13
	al Amendments S. 50 repealed by Finance Act 1068 (c. 44), s. 61(10). Sab. 20 Pt. IV and Finance Act 1075 (c. 7), ss.
F13	S. 59 repealed by Finance Act 1968 (c. 44), s. 61(10), Sch. 20 Pt. IV and Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), Sch. 13 Pt. I
60	F14

Textu	al Amendments
F14	
	50, 52(2)(3), 59(5), Sch. 13 Pt. I
	Die.
61	F15
	al Amendments
F15	S. 61 repealed by Small Estates (Representation) Act 1961 (c. 37), Sch. 2 ; Finance Act 1963 (c. 25), s. 73(7)(b), Sch. 13 Pt. III and Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), Sch. 13 Pt. I
62	F16
Toytu	al Amendments
	S. 62 repealed by Finance Act 1920 (c. 18), Sch. 4
63	F17
Textu F17	S. 63 repealed by Finance Act 1930 (c. 28), s. 40, Sch. 3 Pt. IV
64	F18
F18	s. 64 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), Sch. 13 Pt. I
65	F19
Textu	aal Amendments
F19	S. 65 repealed by Statute Law Revision Act 1927 (c. 42)
66–72	F20

Textual Amendments F20 Ss. 66–72 repealed by Income Tax Act 1918 (c. 40), Sch. 7
PART V
STAMPS
73 ^{F21}
Textual Amendments F21 S. 73 repealed by Finance Act 1958 (c. 56), Sch. 9 Pt. III
74 ^{F22}
Textual Amendments F22 S. 74 repealed by Finance Act 1985 (c. 54, SIF 114), ss. 82(1), 98(6), Sch. 27 Pt. IX(1)
75, 76
Textual Amendments F23 Ss. 75,76 repealed by Finance Act 1963 (c. 25, SIF 99:3), Sch. 14 Pt.IV
77-79 ^{F24}
Textual Amendments F24 Ss. 77–79 repealed by Finance Act 1987 (c. 16, SIF 114), ss. 49(1), 72(7), Sch. 16 Pt. VIII
PARTS VI, VII
80 F25
Textual Amendments F25 S. 80 repealed by Statute Law Revision Act 1927 (c. 42)

81	(1)	
	(2)	
Tes	ual Amendments	
F2	6 S. 81 (1) repealed by Finance Act 1918 (c. 15), Sch. 4	
82	F28	
Tex F	rual Amendments 8 S. 82 repealed by Finance Act 1918 (c. 15), Sch. 4	
83	F29	
Tex F2	cual Amendments 9 S. 83 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I	
84— 86.	F30	
Tex F:	cual Amendments O Ss. 84–86 repealed by Finance Act 1920 (c. 18), Sch. 4	
87	F31	
Tex F.	rual Amendments 1 S. 87 repealed by Licensing Act 1953 (c. 46), Sch. 10	
88	(1)	
	(2)	
	(3)	

Finance (1909–10) Act 1910 (c. 8)

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Part VIII – General

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Changes to legislation: There are currently no known outstanding effects for the Finance (1909–10) Act 1910. (See end of Document for details)

Textu	al Amendments
F32	S. 88 (1) repealed by Local Government Act 1929 (c. 17), Sch. 12 Pt. VI and Local Government
E22	(Scotland) Act 1929 (c. 25), Sch. 9
F33 F34	S. 88 (2) repealed by Statute Law Revision Act 1964 (c. 79) S. 88 (3) repealed by Revenue Act 1911 (c. 2), Sch.
	5. 55 (5) repeated by revenue rect 1911 (6. 2), seen
39	F35
Textu	al Amendments
F35	S. 89 repealed by Statute Law Revision Act (Northern Ireland) 1954 (c. 35)
00, 91.	F36
Textu F36	Ss. 90, 91 repealed by Statute Law Revision Act 1963 (c. 30)
	PART VIII
	GENERAL
92	F37
Textu F37	al Amendments S. 92 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I
93	F38
Textu F38	al Amendments S. 93 repealed by Statute Law Revision Act 1964 (c. 79)

94 Penalty for making false statement or representation.

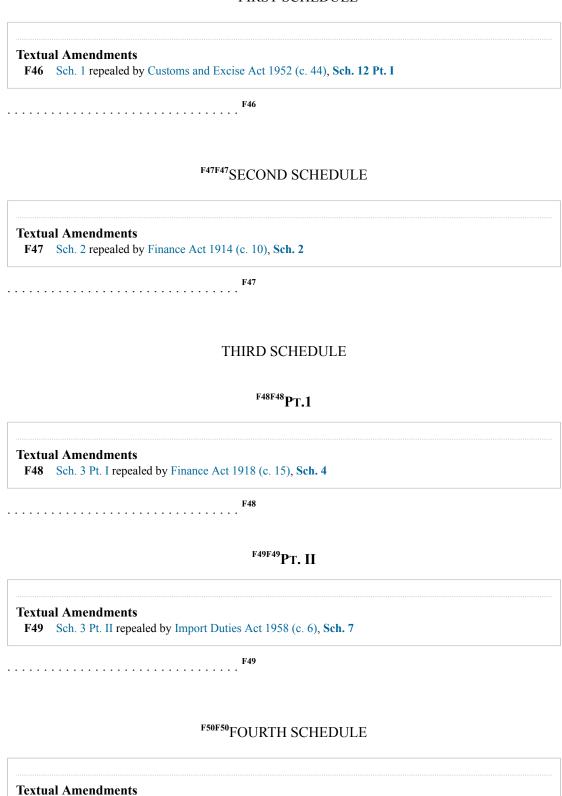
If any person for the purpose of obtaining any allowance, reduction, rebate, or repayment in respect of any duty under this Act, either for himself or for any other person, or in any return made with reference to any duty under this Act, knowingly makes any false statement or false representation, he shall be liable on summary conviction to imprisonment for a term not exceeding six months . . . F39

Text	ual Amendments
F39	Words omitted by virtue of (E.W.) Criminal Justice Act 1948 (c. 58), s. 1(2) and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21), s. 221(2)
95	F40
Text	ual Amendments
F40	S. 95, 96(1) repealed by Statute Law Revision Act 1927 (c. 42)
96	Repeals, construction and short title.
	(1)
	(2) ^{F42} any reference to "the Commissioners" in any ^{F42} Part of this Act shal be construed as a reference to the Commissioners of Inland Revenue.
	(3)
	(4)
((5) Part V. of this Act shall be construed together with the MIStamp Act 1891.
	(6)
	(7) This Act may be cited as the Finance (1909–10) Act 1910.
Text	ual Amendments
F41	
F42	··· ·· ·· ·· ·· ·· ·· ·· ·· ·· ·· ·· ··
F43 F44	
F44	
Mar	ginal Citations
M1	1891 c. 39.

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F46F46FIRST SCHEDULE



F50 Sch. 4 repealed by Statute Law Revision Act 1927 (c. 42)

 F50
F51F51FTH SCHEDULE
Amendments h. 5 repealed by Finance Act 1920 (c. 18), Sch. 4
F52F52SIXTH SCHEDULE
Amendments h. 6 repealed by Statute Law Revision Act 1927 (c. 42)
 F52

Changes to legislation:

There are currently no known outstanding effects for the Finance (1909–10) Act 1910.