



# 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

**II** 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.** ..... <sup>F1</sup>

## Textual Amendments

**F1** Ss. 1–32, 33(1), (3)–(5), 34–42, repealed by [Finance Act 1967 \(c. 54\)](#), s. 45(8), [Sch. 16 Pt.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) ..... <sup>F2</sup>

<sup>F3</sup>(2) .....

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

#### Textual Amendments

**F2** Ss. 1–32, 33(1), (3)–(5), 34–42, repealed by Finance Act 1967 (c. 54), s. 45(8), **Sch. 16 Pt. VIII**

**F3** S. 33(2) repealed (5.11.1993) by 1993 c. 50, s. 1(1), **Sch. 1 Pt. IX**

#### Modifications etc. (not altering text)

**C2** Jurisdiction of panel of referees appointed under Part I of this Act transferred to Lands Tribunal by Lands Tribunal Act 1949 (c. 42), **s. 1(3)(a)**

34— ..... **F4**  
42.

#### Textual Amendments

**F4** Ss. 1–32, 33(1), (3)–(5), 34–42, repealed by Finance Act 1967 (c. 54), s. 45(8), **Sch. 16 Pt. VIII**

### PARTS II–IV

43— ..... **F5**  
45.

#### Textual Amendments

**F5** Ss. 43–45 repealed by Customs and Excise Act 1952 (c. 44), **Sch. 12 Pt. I**

46 ..... **F6**

#### Textual Amendments

**F6** S. 46 repealed by Statute Law (Repeals) Act 1971 (c. 52), **Sch. Pt. VIII**

47 ..... **F7**

#### Textual Amendments

**F7** S. 47 repealed by Statute Law Revision Act 1952 (2 & 3 Eliz. 2c. 5)

48— ..... **F8**  
52.

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

**Textual Amendments**

**F8** Ss. 48–52 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

**53** ..... **F9**

**Textual Amendments**

**F9** S. 53 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**54–56** ..... **F10**

**Textual Amendments**

**F10** Ss. 54–56 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**57** ..... **F11**

**Textual Amendments**

**F11** S. 57 repealed by [Finance Act 1969 \(c. 32\)](#), s. 61(6), **Sch. 21 Pt. V**

**58** ..... **F12**

**Textual Amendments**

**F12** S. 58 repealed by [Finance Act 1945 \(c. 47\)](#), **Sch. 11 Pt. IV**

**59** ..... **F13**

**Textual Amendments**

**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**

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

#### Textual Amendments

**F14** S. 60 repealed by 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**

**61** ..... **F15**

#### Textual 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**

#### Textual Amendments

**F16** S. 62 repealed by Finance Act 1920 (c. 18), **Sch. 4**

**63** ..... **F17**

#### Textual Amendments

**F17** S. 63 repealed by Finance Act 1930 (c. 28), s. 40, **Sch. 3 Pt. IV**

**64** ..... **F18**

#### Textual Amendments

**F18** S. 64 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**65** ..... **F19**

#### Textual Amendments

**F19** S. 65 repealed by Statute Law Revision Act 1927 (c. 42)

**66–72** ..... **F20**

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

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.** ..... **F23**

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 \(c. 42\)](#)

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

- 81
- (1) .....

(2) .....
- F26

F27

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Textual Amendments

F26

S. 81 (1) repealed by Finance Act 1918 (c. 15), Sch. 4

F27

S. 81 (2)(3) repealed by Import Duties Act 1958 (c. 6), Sch. 7

- 82
- .....
- F28

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Textual Amendments

F28

S. 82 repealed by Finance Act 1918 (c. 15), Sch. 4

- 83
- .....
- F29

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Textual Amendments

F29

S. 83 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

- 84—
- .....
- F30
86.

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Textual Amendments

F30

Ss. 84–86 repealed by Finance Act 1920 (c. 18), Sch. 4

- 87
- .....
- F31

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Textual Amendments

F31

S. 87 repealed by Licensing Act 1953 (c. 46), Sch. 10

- 88
- (1) .....

(2) .....

(3) .....
- F32

F33

F34

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

**Textual Amendments**

- F32** S. 88 (1) repealed by [Local Government Act 1929 \(c. 17\)](#), **Sch. 12 Pt. VI** and [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**
- F33** S. 88 (2) repealed by [Statute Law Revision Act 1964 \(c. 79\)](#)
- F34** S. 88 (3) repealed by [Revenue Act 1911 \(c. 2\)](#), **Sch.**

**89** ..... **F35**

**Textual Amendments**

- F35** S. 89 repealed by [Statute Law Revision Act \(Northern Ireland\) 1954 \(c. 35\)](#)

**90, 91.** ..... **F36**

**Textual Amendments**

- F36** Ss. 90, 91 repealed by [Statute Law Revision Act 1963 \(c. 30\)](#)

**PART VIII**

**GENERAL**

**92** ..... **F37**

**Textual Amendments**

- F37** S. 92 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

**93** ..... **F38**

**Textual Amendments**

- F38** 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 . . . <sup>F39</sup>

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

Textual 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**

Textual Amendments

**F40** [S. 95, 96\(1\)](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

96 Repeals, construction and short title.

- (1) ..... **F41**
- (2) . . . <sup>**F42**</sup> any reference to “the Commissioners” in any . . . <sup>**F42**</sup> Part of this Act shall be construed as a reference to the Commissioners of Inland Revenue.
- (3) ..... **F43**
- (4) ..... **F44**
- (5) Part V. of this Act shall be construed together with the <sup>**M1**</sup>Stamp Act 1891.
- (6) ..... **F45**
- (7) This Act may be cited as the Finance (1909–10) Act 1910.

Textual Amendments

**F41** [S. 95, 96\(1\)](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)  
**F42** Words repealed by [Statute Law \(Repeals\) Act 1971 \(c. 52\)](#), **Sch. Pt. VIII**  
**F43** [S. 96 \(3\)](#) repealed by [Finance Act 1975 \(c. 7\)](#), **Sch. 13 Pt. I**  
**F44** [S. 96 \(4\)](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)  
**F45** [S. 96 \(6\)](#) repealed by [Import Duties Act 1958 \(c. 6\)](#), **Sch. 7**

Marginal Citations

**M1** [1891 c. 39](#).



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

F46F46FIRST SCHEDULE

Textual Amendments

F46 Sch. 1 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

F46

F47F47SECOND SCHEDULE

Textual Amendments

F47 Sch. 2 repealed by Finance Act 1914 (c. 10), Sch. 2

F47

THIRD SCHEDULE

F48F48PT. 1

Textual Amendments

F48 Sch. 3 Pt. I repealed by Finance Act 1918 (c. 15), Sch. 4

F48

F49F49PT. II

Textual Amendments

F49 Sch. 3 Pt. II repealed by Import Duties Act 1958 (c. 6), Sch. 7

F49

F50F50FOURTH SCHEDULE

Textual Amendments

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

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

..... F50

F51F51FIFTH SCHEDULE

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**Textual Amendments**  
F51 Sch. 5 repealed by Finance Act 1920 (c. 18), Sch. 4

..... F51

F52F52SIXTH SCHEDULE

.....

**Textual Amendments**  
F52 Sch. 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.