



# Finance Act 1920

1920 CHAPTER 18 10 and 11 Geo 5

## PARTS I, II

1–2 ..... F1

### Textual Amendments

F1 Ss. 1, 2 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

3 ..... F2

### Textual Amendments

F2 S. 3 repealed by [Finance Act 1964 \(c. 49\)](#), [Sch. 9](#)

4.–5. .... F3

### 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F3 Ss. 4, 5 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt.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F4 S. 6 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1920. (See end of Document for details)*

7 ..... F5

**Textual Amendments**  
F5 S. 7 repealed by Finance Act 1927 (c. 10), Sch. 6 Pt. II

8 ..... F6

**Textual Amendments**  
F6 S. 8 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

9.–10. .... F7

**Textual Amendments**  
F7 Ss. 9, 10 repealed by Finance Act 1921 (c. 32), Sch. 5

11 ..... F8

**Textual Amendments**  
F8 S. 11 repealed by Finance (No. 2) Act 1945 (9 & 10 Geo. 6 c. 13), Sch. 3

12 ..... F9

**Textual Amendments**  
F9 S. 12 repealed by Statute Law Revision Act 1927 (c. 42)

13 ..... F10

**Textual Amendments**  
F10 S. 13 repealed by Vehicles (Excise) Act 1949 (c. 89), Sch. 7

14.–33. .... F11

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1920. (See end of Document for details)*

**Textual Amendments**

**F11** Ss. 14–33 repealed by [Income Tax Act 1952 \(c. 10\)](#), [Sch. 25](#)

**PART III**

**STAMPS**

**34** ..... **F12**

**Textual Amendments**

**F12** S. 34 repealed by [Finance Act 1970 \(c. 24\)](#), [Sch. 8 Pt. V](#)

**35** ..... **F13**

**Textual Amendments**

**F13** S. 35 repealed by [Finance Act 1949 \(c. 47\)](#), s. 52(9), [Sch. 11 Pt. V](#)

**36** ..... **F14**

**Textual Amendments**

**F14** S. 36 repealed by [Statute Law \(Repeals\) Act 1976 \(c. 16\)](#), [Sch. 1 Pt. XVIII](#)

**37** (1) ..... **F15**

(2) ..... **F16**

(3) ..... **F17**

**Textual Amendments**

**F15** S. 37 (1) repealed by [Finance Act 1970 \(c. 24\)](#), [Sch. 8 Pt. IV](#)

**F16** S. 37 (2) repealed by [Finance Act 1974 \(c. 30\)](#), [Sch. 14 Pt. IV](#)

**F17** S. 37 (3) repealed by [Finance Act 1976 \(c. 40\)](#), [Sch. 15 Pt. VI](#)

**38** ..... **F18**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1920. (See end of Document for details)*

**Textual Amendments**

**F18** S. 38 repealed by [Finance Act 1963 \(c. 25\)](#), **Sch. 14 Pt. IV**

**39** ..... **F19**

**Textual Amendments**

**F19** S. 39 repealed by [Finance Act 1973 \(c. 51\)](#), s. 59(7), **Sch. 22 Pt. V**

**40 Stamp duty on accidents and indemnity policies**

(1) ..... **F20**

<sup>XI</sup>(2) The word “sixpence” shall be substituted for the words “one penny” in sections ninety-eight, ninety-nine, and one hundred and sixteen of the principal Act.

**Editorial Information**

**X1** S. 40(2): The Stamp Act 1891 (“the principal Act”), s. 98(2) repealed (1.8.1959) by [Finance Act 1959 \(c. 58, SIF 114\)](#) s. 37, Sch. 8 Pt. II, s. 99, 116 repealed (1.8.1970) by [Finance Act 1970 \(c. 24, SIF 114\)](#) s.36(8), Sch. 8 Pt. IV and ss. 98(1) repealed (27.7.1989) by [Finance Act 1989 \(c.26, SIF 114\)](#), s. 187, **Sch. 17 Pt.IX.**

**Textual Amendments**

**F20** S. 40 (1) repealed by [Finance Act 1959 \(c. 58\)](#), **Sch. 8 Pt. II**

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

**C1** The text of 40(2) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**41** ..... **F21**

**Textual Amendments**

**F21** S. 41 repealed by [Finance Act 1959 \(c. 58\)](#), **Sch. 8 Pt. II**

**42** ..... **F22**

**Textual Amendments**

**F22** S. 42 repealed by [Finance Act 1986 \(c. 41, SIF 114\)](#), ss. 85(1), 114, **Sch. 23 Pt. IX(4)**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1920. (See end of Document for details)*

**43 Interpretation and commencement.**

(1) In this Part of this Act the expression “principal Act” means the <sup>M1</sup>Stamp Act 1891, and references to the principal Act or to any provision of the principal Act shall include references to that Act or to that provision as amended and extended by any subsequent enactment.

(2) ..... F23

**Textual Amendments**

F23 S. 43 (2) repealed by Statute Law Revision Act 1927 (c. 42)

**Marginal Citations**

M1 1891 c. 39.

**PARTS IV–VI**

44— ..... F24

56.

**Textual Amendments**

F24 Ss. 44–56 repealed by Statute Law Revision Act 1964 (c. 79)

57 ..... F25

**Textual Amendments**

F25 S. 57 repealed by Statute Law Revision Act 1927 (c. 42), and Statute Law (Repeals) Act 1969 (c. 52), Sch. Pt. VII

**PART VII**

**GENERAL**

58 ..... F26

**Textual Amendments**

F26 S. 58 repealed by Statute Law Revision Act 1959 (c. 68)

59

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1920. (See end of Document for details)*

60 ..... F27

**Textual Amendments**  
F27 S. 60 repealed by Statute Law Revision Act 1927 (c. 42)

61 ..... F28

**Textual Amendments**  
F28 S. 61 repealed by Income Tax Act 1952 (c. 10), Sch. 25 and Statute Law Revision Act 1964 (c. 79)

62 ..... F29

**Textual Amendments**  
F29 S. 62 repealed by Statute Law Revision Act 1927 (c. 42)

63 ..... F30

**Textual Amendments**  
F30 S. 63 repealed by Finance Act 1963 (c. 25), s. 73(8)(b), Sch. 14 Pt. VI

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

(1) . . . F31

Part III. of this Act shall be construed together with the Stamp Act 1891.

..... F32

(2) This Act may be cited as the Finance Act 1920.

(3) . . . . . F33

**Textual Amendments**  
F31 Words repealed by Finance Act 1964 (c. 49), Sch. 9 and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)  
F32 Words repealed by Statute Law Revision Act 1964 (c. 79)  
F33 S. 64 (3) repealed by Statute Law Revision Act 1927 (c. 42)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1920.