



Finance Act 1924

1924 CHAPTER 21 14 and 15 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 the National Debt, and to make further provision in connection with Finance. [1st August 1924]

Extent Information

E1 Subject to s. 41(3) this Act extends to the UK

Modifications etc. (not altering text)

C1 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

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

CUSTOMS AND EXCISE

1 ^{F1}

Textual Amendments

F1 Ss. 1, 40 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

2 ^{F2}

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1924. (See end of Document for details)

Textual Amendments

F2 S. 2 repealed by [Finance Act 1962 \(c. 44\)](#) ss. 3(4)(5), 34(7), Sch. 11 Pt. I

3 **F3**

Textual Amendments

F3 S. 3 repealed by [Finance Act 1962 \(c. 44\)](#) ss. 3(3)(5), 34(7), Sch. 11 Pt. II

4 **F4**

Textual Amendments

F4 Ss. 4, 11–14, 16 repealed by Customs and Excise Act (c. 44) s. 320 Sch. 12 Pt. I

5 **F5**

Textual Amendments

F5 S. 5 repealed by [Finance Act 1952 \(c. 33\)](#) ss. 76(8), Sch. 14 Pt. III

6 **F6**

Textual Amendments

F6 S. 6 repealed by [Entertainments Duty Act 1958 \(c. 9\)](#) s. 10(2), Sch. 2

7 **F7**

Textual Amendments

F7 S. 7 repealed by [Finance Act 1957 \(c. 49\)](#) s. 42(5), Sch. 9 Pt. I

8, 9. **F8**

Textual Amendments

F8 Ss. 8, 9 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1924. (See end of Document for details)

10 F9

Textual Amendments

F9 S. 10 repealed by Finance Act 1948 (c. 49) s. 82, Sch. 11 Pt. I

11— F10
14.

Textual Amendments

F10 Ss. 4, 11–14, 16 repealed by Customs and Excise Act (c. 44) s. 320 Sch. 12 Pt. I

15 F11

Textual Amendments

F11 S. 15 repealed by Finance Act 1928 (c. 17) s. 35, Sch. 5

16 F12

Textual Amendments

F12 Ss. 4, 11–14, 16 repealed by Customs and Excise Act (c. 44) s. 320 Sch. 12 Pt. I

17 Game certificates and gun licences taken out in Northern Ireland to be available in Great Britain.

- (1) Subject to the provisions of this section, a game certificate . . . F13 taken out in Northern Ireland shall, without further payment of duty, be available in Great Britain:
Provided that, if the rates of duty chargeable . . . F13 on game licences . . . F13 taken out in Great Britain are higher than the rates of duty chargeable . . . F13 on game certificates . . . F13 taken out in Northern Ireland, any such certificate . . . F13 taken out in Northern Ireland shall not be available in Great Britain until the difference between the Irish rate of duty and the British rate of duty has been paid in Great Britain.
- (2) This section shall come into operation on the date which is declared by His Majesty in Council to be the date as on which by virtue of legislation passed by the Parliament of Northern Ireland a corresponding concession with respect to the availability in Northern Ireland of game licences . . . F13 taken out in Great Britain comes into operation, and shall continue in operation so long only as the corresponding concession continues to have effect, and a declaration made by His Majesty in Council that the corresponding concession has ceased to have effect as from a date specified in the declaration shall, for the purposes of this section, be conclusive evidence of the facts stated therein.

Status: Point in time view as at 01/02/1991.

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(3) In this section the expressions “game licence” and “game certificate” mean respectively a licence (other than a gamekeeper’s licence) or a certificate to kill game taken out under the ^{M1}Game Licences Act, 1860, . . . ^{F13}

Textual Amendments
F13 Words repealed by [Statute Law \(Repeals\) Act 1976 \(c. 16\)](#), [Sch. 1 Pt. VI](#)

Marginal Citations
M1 [1860 c. 90](#).

18 ^{F14}

Textual Amendments
F14 [S. 18](#) repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), [s. 30 Sch.](#)

PART II

19— ^{F15}
33.

Textual Amendments
F15 [Ss. 19–33](#) repealed (with savings) by [Income Tax Act 1952 \(c. 10\)](#) s. 527, [Sch. 25](#)

PART III

MISCELLANEOUS AND GENERAL

34 ^{F16}

Textual Amendments
F16 [S. 34](#) repealed by [Statute Law Revision Act 1964 \(c. 79\)](#)

35 ^{F17}

Textual Amendments
F17 [Ss. 35, 37](#) repealed by [Statute Law Repeals Act 1989 \(c. 43\)](#), s. 1(1), [Sch. 1 Pt. II](#)

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1924. (See end of Document for details)

36 **F18**

Textual Amendments

F18 S. 36 repealed by Finance Act 1970 (c. 24), s. 36(8), Sch. 8 Pt. V

37 **F19**

Textual Amendments

F19 Ss. 35, 37 repealed by Statute Law Repeals Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. II

38 **F20**

Textual Amendments

F20 S. 38 repealed (with savings) by Finance Act 1952 (c. 33), ss. 71(3), 76(8), Sch. 14 Pt. V; Finance Act 1975 (c. 7) ss. 50, 52(2)(3), 59, Sch. 13 Pt. I

39 **F21**

Textual Amendments

F21 S. 39 repealed by Government Annuities Act 1929 (c. 29), s. 66, Sch. 2

40 **F22**

Textual Amendments

F22 Ss. 1, 40 repealed by Statute Law Revision Act 1950 (c. 6)

41 †**Construction, short title, application and repeal.**

(1) **F23**

This Act may be cited as the Finance Act, 1924.

(3) Such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(4) **F24**

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1924. (See end of Document for details)

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Textual Amendments

F23 S. 41(1) repealed by [Finance Act 1962 \(c. 44\)](#)

F24 S. 41(4) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

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Modifications etc. (not altering text)

C2 Unreliable marginal note

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^{F25}F25 FIRST SCHEDULE

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Textual Amendments

F25 Sch. 1 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

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F25

^{F26}F26 SECOND TO
THIRD SCHEDULES

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Textual Amendments

F26 Schs. 2, 3 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

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F26

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1924.