



Finance Act 1924

1924 CHAPTER 21 14 and 15 Geo 5

F1

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

Textual Amendments

F1 Act repealed (E.W.) (1.8.2007) by [Regulatory Reform \(Game\) Order 2007 \(S.I. 2007/2007\)](#), [Sch. para. 1\(g\)](#); and (S.) (29.6.2011) by Wildlife and Natural Environment (Scotland) Act 2011 (asp 6), Sch. Pt. 2 (with s. 41(1)); S.S.I. 2011/279, art. 2(1)(i)(ii)

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

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

Textual Amendments

F2 [Ss. 1, 40](#) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

2 **F3**

Textual Amendments

F3 [S. 2](#) repealed by [Finance Act 1962 \(c. 44\)](#) ss. 3(4)(5), 34(7), Sch. 11 Pt. I

3 **F4**

Textual Amendments

F4 [S. 3](#) repealed by [Finance Act 1962 \(c. 44\)](#) ss. 3(3)(5), 34(7), Sch. 11 Pt. II

4 **F5**

Textual Amendments

F5 [Ss. 4, 11–14, 16](#) repealed by Customs and Excise Act (c. 44) s. 320 Sch. 12 Pt. I

5 **F6**

Textual Amendments

F6 [S. 5](#) repealed by [Finance Act 1952 \(c. 33\)](#) ss. 76(8), Sch. 14 Pt. III

6 **F7**

Textual Amendments

F7 [S. 6](#) repealed by [Entertainments Duty Act 1958 \(c. 9\)](#) s. 10(2), Sch. 2

7 **F8**

Textual Amendments

F8 [S. 7](#) repealed by [Finance Act 1957 \(c. 49\)](#) s. 42(5), Sch. 9 Pt. I

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

8, 9. ^{F9}

Textual Amendments

F9 Ss. 8, 9 repealed by Statute Law Revision Act 1950 (c. 6)

10 ^{F10}

Textual Amendments

F10 S. 10 repealed by Finance Act 1948 (c. 49) s. 82, Sch. 11 Pt. I

11— ^{F11}
14.

Textual Amendments

F11 Ss. 4, 11–14, 16 repealed by Customs and Excise Act (c. 44) s. 320 Sch. 12 Pt. I

15 ^{F12}

Textual Amendments

F12 S. 15 repealed by Finance Act 1928 (c. 17) s. 35, Sch. 5

16 ^{F13}

Textual Amendments

F13 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 . . . ^{F14} taken out in Northern Ireland shall, without further payment of duty, be available in Great Britain:
Provided that, if the rates of duty chargeable . . . ^{F14} on game licences . . . ^{F14} taken out in Great Britain are higher than the rates of duty chargeable . . . ^{F14} on game certificates . . . ^{F14} taken out in Northern Ireland, any such certificate . . . ^{F14} 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

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of Northern Ireland a corresponding concession with respect to the availability in Northern Ireland of game licences . . . ^{F14} 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.

- (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, . . . ^{F14}

Textual Amendments

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

Marginal Citations

M1 [1860 c. 90](#).

18 ^{F15}

Textual Amendments

F15 [S. 18](#) repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), **s. 30 Sch.**

PART II

19— ^{F16}
33.

Textual Amendments

F16 [Ss. 19–33](#) repealed (with savings) by [Income Tax Act 1952 \(c. 10\)](#) s. 527, Sch. 25

PART III

MISCELLANEOUS AND GENERAL

34 ^{F17}

Textual Amendments

F17 [S. 34](#) repealed by [Statute Law Revision Act 1964 \(c. 79\)](#)

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

35 F18

Textual Amendments

F18 Ss. 35, 37 repealed by Statute Law Repeals Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. II

36 F19

Textual Amendments

F19 S. 36 repealed by Finance Act 1970 (c. 24), s. 36(8), Sch. 8 Pt. V

37 F20

Textual Amendments

F20 Ss. 35, 37 repealed by Statute Law Repeals Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. II

38 F21

Textual Amendments

F21 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 F22

Textual Amendments

F22 S. 39 repealed by Government Annuities Act 1929 (c. 29), s. 66, Sch. 2

40 F23

Textual Amendments

F23 Ss. 1, 40 repealed by Statute Law Revision Act 1950 (c. 6)

41 †Construction, short title, application and repeal.

(1) F24

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

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) F25

Textual Amendments

F24 S. 41(1) repealed by [Finance Act 1962 \(c. 44\)](#)

F25 S. 41(4) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

Modifications etc. (not altering text)

C2 Unreliable marginal note

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F26F26FIRST SCHEDULE

Textual Amendments

F26 Sch. 1 repealed by Customs and Excise Act 1952 (c. 44), s. 320, Sch. 12 Pt. I

F26

F27F27SECOND TO
THIRD SCHEDULES

Textual Amendments

F27 Schs. 2, 3 repealed by Statute Law Revision Act 1950 (c. 6)

F27

Changes to legislation:

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