



# Finance Act 1924

1924 CHAPTER 21 14 and 15 Geo 5

## PART I **U.K.**

### CUSTOMS AND EXCISE

1 .....<sup>F1</sup> **U.K.**

#### Textual Amendments

**F1** Ss. 1, 40 repealed by Statute Law Revision Act 1950 (c. 6)

2 .....<sup>F2</sup> **U.K.**

#### Textual Amendments

**F2** S. 2 repealed by Finance Act 1962 (c. 44) ss. 3(4)(5), 34(7), Sch. 11 Pt.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

3 .....<sup>F3</sup> **U.K.**

#### Textual Amendments

**F3** S. 3 repealed by Finance Act 1962 (c. 44) ss. 3(3)(5), 34(7), Sch. 11 Pt.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

4 .....<sup>F4</sup> **U.K.**

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

**Textual Amendments**

**F4** Ss. 4, 11–14, 16 repealed by Customs and Excise Act (c. 44) s. 320 Sch. 12 Pt.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

**5** ..... <sup>F5</sup> **U.K.**

**Textual Amendments**

**F5** S. 5 repealed by Finance Act 1952 (c. 33) ss. 76(8), Sch. 14 Pt.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

**6** ..... <sup>F6</sup> **U.K.**

**Textual Amendments**

**F6** S. 6 repealed by Entertainments Duty Act 1958 (c. 9) s. 10(2), Sch. 2

**7** ..... <sup>F7</sup> **U.K.**

**Textual Amendments**

**F7** S. 7 repealed by Finance Act 1957 (c. 49) s. 42(5), Sch. 9 Pt.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

**8, 9.** ..... <sup>F8</sup> **U.K.**

**Textual Amendments**

**F8** Ss. 8, 9 repealed by Statute Law Revision Act 1950 (c. 6)

**10** ..... <sup>F9</sup> **U.K.**

**Textual Amendments**

**F9** S. 10 repealed by Finance Act 1948 (c. 49) s. 82, Sch. 11 Pt.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

**11—** ..... <sup>F10</sup> **U.K.**  
**14.**

**Textual Amendments**

**F10** Ss. 4, 11–14, 16 repealed by Customs and Excise Act (c. 44) s. 320 Sch. 12 Pt.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

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

15 .....<sup>F11</sup> **U.K.**

**Textual Amendments**

**F11** S. 15 repealed by [Finance Act 1928 \(c. 17\)](#) s. 35, Sch. 5

16 .....<sup>F12</sup> **U.K.**

**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**F12** Ss. 4, 11–14, 16 repealed by [Customs and Excise Act \(c. 44\)](#) s. 320 Sch. 12 Pt.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.** **U.K.**

- (1) Subject to the provisions of this section, a game certificate . . .<sup>F13</sup> taken out in Northern Ireland shall, without further payment of duty, be available in Great Britain:  
Provided that, if the rates of duty chargeable . . .<sup>F13</sup> on game licences . . .<sup>F13</sup> taken out in Great Britain are higher than the rates of duty chargeable . . .<sup>F13</sup> on game certificates . . .<sup>F13</sup> taken out in Northern Ireland, any such certificate . . .<sup>F13</sup> 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 . . .<sup>F13</sup> 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<sup>M1</sup> [Game Licences Act, 1860](#), . . .<sup>F13</sup>

**Textual Amendments**

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

**Marginal Citations**

**M1** [1860 c. 90](#).

18 .....<sup>F14</sup> **U.K.**

---

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

---

.....

**Textual Amendments**

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

**Changes to legislation:**

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