



Finance Act 1930

CHAPTER 28

FINANCE ACT 1930

PART I

CUSTOMS AND EXCISE

- 1 Increased excise duty on beer
- 2 Increased customs duties on beer
- 3 Annual value of premises in London for purpose of duty on excise licences
- 4 Abolition of duties on bookmakers' certificates and entry certificates
- 5 Abolition of customs duties under Part II of 11 & 12 Geo.5 c.47
- 6 Amendment with respect to duties on licences for mechanically propelled vehicles
- 7 Relief from duty in case of hydrocarbon oil used on board lifeboats

PART II

INCOME TAX

Charge and Rates of Tax

- 8 Income tax for 1930-31
- 9 Alteration of higher rates of income tax for 1929-30

Miscellaneous

- 10 Amendment of s. 40 (2) of Finance Act, 1927
- 11 Amendment as to relief in respect of life insurance premiums
- 12 Deduction of tax
- 13 Interest on loans used for payment of premiums, & c, not to be allowed as deduction for supertax purposes

Status: This is the original version (as it was originally enacted).

- 14 Amendment of s. 34 of Finance Act, 1926
- 15 Provision as to computation of profits and gains for purpose of charge to tax in two years next after the year in which trade, & c, set up or commenced
- 16 Amendment of Rule 11 of Rules applicable to Cases I and II of Schedule D
- 17 Relief from double taxation on certain profits arising through an agency
- 18 Computation of amount of copyright royalties taxed by deduction
- 19 Amendment of s. 32 of 11 & 12 Geo. 5. c. 32
- 20 Exemption from income tax of income arising from office or employment of consul or official agent
- 21 Relief in respect of unoccupied tenements in houses let in different tenements
- 22 Applications by spouses for separate assessment to income tax or surtax to have effect until revoked
- 23 Power of special commissioners to obtain copies of registers of securities
- 24 Provision as to collection of tax where appeal pending against assessment
- 25 Amendment of law relating to summary recovery of income tax
- 26 Limitation on amount of sur-tax payable in respect of total income of individual dying within year of assessment

Valuation, Parishes for Purposes of Assessment, Values in London, &c

- 27 Valuation for purposes of Schedules A and B to be made quinquennially in Great Britain
- 28 Provisions for expediting in England, valuations and assessments for years of revaluation
- 29 Parishes for purposes of assessment in England
- 30 Appointment of general commissioners in Scotland
- 31 Annual value of property in London for purposes of income tax
- 32 Provisions with respect to returns, copies of valuation lists and tax assessments in London

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- 33 Amended rates of estate duty

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- 34 Estate duty where property of deceased has been transferred to a company
- 35 Estate duty where property in which deceased had a life-interest is transferred to a company
- 36 Charge of duty and powers of recovery
- 37 Valuation of shares in certain companies
- 38 Interpretation

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- 39 Death duties on property subject to an annuity which has been surrendered
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- 47 Temporary additions to New Sinking Fund
- 48 Provision in the case of deficit in any year for redemption in the next year of a corresponding amount of debt
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- 50 Amendment of s.37 of Finance Act, 1917

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- 52 Amendment of s.38 of 8 & 9 Geo.5 c.15
- 53 Construction, short title, application and repeal

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FIRST SCHEDULE — Procedure in connection with the Determination of Annual Values of Properties for the Purposes of Assessment for a Year of Revaluation

PART I

Provisions applicable to England, exclusive of the Administrative County of London

- 1 The General Commissioners shall at the commencement of the preparatory...
- 2 As soon as may be after the appointment of assessors...
- 3 The statements so to be prepared and delivered shall contain...
- 4 The provisions of sections one hundred and twenty and one...
- 5 The provisions of subsections (1) and (2) of section one...

PART II

Status: This is the original version (as it was originally enacted).

Provisions applicable to all England

- 1 Where the annual value of any property is to be...
- 2 Subject to the provisions of the next succeeding paragraph, the...
- 3 Any occupier of any property, or any owner or other...

SECOND — Scale of Bates of Estate Duty
SCHEDULE

THIRD SCHEDULE —

- PART I — ENACTMENTS REPEALED AS FROM 1ST NOVEMBER, 1930
- PART II — ENACTMENTS REPEALED AS FROM 6TH APRIL, 1931
- PART III — ENACTMENTS REPEALED AS FROM 6TH APRIL, 1932
- PART IV — ENACTMENTS REPEALED AS FROM, THE COMMENCEMENT OF
THIS ACT