



Finance Act 1939

1939 CHAPTER 41 2 and 3 Geo 6

PARTS I—IV

1, 2.^{F1}

Textual Amendments

F1 Ss. 1, 2 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

3, 4.^{F2}

Textual Amendments

F2 Ss. 3, 4 repealed by [Import Duties Act 1958 \(c. 6\)](#), [Sch. 7](#)

5^{F3}

Textual Amendments

F3 S. 5 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

6^{F4}

Textual Amendments

F4 S. 6 repealed by [Finance \(No. 2\) Act 1940 \(c. 48\)](#), [Sch. 10](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

7, 8. F5

Textual Amendments

F5 Ss. 7, 8 repealed by [Import Duties Act 1958 \(c. 6\)](#), [Sch. 7](#)

9, 10. F6

Textual Amendments

F6 Ss. 9, 10 repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), [Sch. 7](#)

11, 12. F7

Textual Amendments

F7 Ss. 11, 12 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

13–19 F8

Textual Amendments

F8 Ss. 13–19 repealed by [Income Tax Act 1952 \(c. 10\)](#), [Sch. 25](#)

20–28 F9

Textual Amendments

F9 Ss. 20–28 repealed by [Finance Act 1939 \(c.109\)](#),s.20

29–31 F10

Textual Amendments

F10 Ss.29–31 repealed with saving by [Finance Act 1975\(c.7\)](#),ss. 50, 52(2), [Sch.13 Pt. I](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

PART V

NATIONAL DEBT

32 F11

Textual Amendments

F11 S. 32 repealed by Statute Law Revision Act 1966 (c. 5)

33 F12

Textual Amendments

F12 S. 33 repealed by Statute Law Revision Act 1950 (c. 6)

34 F13

Textual Amendments

F13 S. 34 repealed by Statute Law Revision Act 1959 (c. 68)

35 **Provisions as to Government stock.**

(1) F14

(2) A warrant given by the Bank for the payment of any cash bonus payable on behalf of His Majesty's Government in consideration of any offer made for the exchange of any Government stock shall be deemed to be a cheque within the meaning of the ^{M1}Bills of Exchange Act 1882, . . . F15

(3) F16

(4) In this section the expressions "Government stock" and "the Bank" have the same meaning as they have for the purposes of Part V of the ^{M2}Finance Act 1921.

Textual Amendments

F14 S. 35(1) repealed by Finance Act 1942 (c. 21), Sch. 11 Pt. III

F15 Words repealed by Statute Law (Repeals) Act 1976 (c. 16), Sch. 1 Pt. XVIII

F16 S. 35(3) repealed by National Debt Act 1958 (7 & 8 Eliz. 2 c. 6), Sch.

Marginal Citations

M1 1882 c. 61.

M2 1921 c. 32.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

PART VI

MISCELLANEOUS

36 F17

Textual Amendments

F17 S. 36 repealed by Finance Act 1965 (c. 25), Sch. 22 Pt. V

37 (1) F18
(4) F19
(5) F20
(6) F21

Textual Amendments

F18 Ss. 37(1)–(3) repealed by Finance Act 1976 (c. 40), Sch. 15 Pt. VI

F19 Ss. 37(4) repealed (1.8.1970) by Finance Act 1970 (c. 24), Sch. 8 Pt. IV

F20 Ss. 37(5) repealed (1.8.1963) by Finance Act 1963 (c. 25), Sch. 14 Pt. IV

F21 S. 37(6) repealed by Finance Act 1976 (c. 40), Sch. 15 Pt. VI

38 **Short title, construction and extent.**

(1) This Act may be cited as the Finance Act 1939.

(2) F22

(3) F23

(4) F24

(5) Any reference in this Act to any other enactment shall, unless the contrary is expressly provided or the context otherwise requires, be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.

(6) F25

(7) 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.

Textual Amendments

F22 S. 38(2) repealed by Import Duties Act 1958 (c. 6), Sch. 7

F23 S. 38(3) repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

F24 S. 38(4) repealed by Finance Act 1975 (c. 7), Sch. 13 Pt. I

F25 S. 38(6) repealed by Statute Law (Repeals) Act 1986 (c.12), s. 1(1), Sch. 1 Pt. III

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1939.