



# Finance Act 1907

1907 CHAPTER 13 7 Edw 7

An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the Law relating to Customs and Inland Revenue and the National Debt, and to make other provisions for the financial arrangements of the year. [9th August 1907]

## Commencement Information

- II** Act partly in force at Royal Assent, partly retrospective; all provisions so far as unrepealed wholly in force at 1.2.1991.

## PART I

1—3. .... F1

## Textual Amendments

- F1** Ss. 1—3 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

4 ..... F2

## Textual Amendments

- F2** S. 4 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

5 ..... F3

*Status: Point in time view as at 01/02/1991.*  
*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1907. (See end of Document for details)*

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**Textual Amendments**  
F3 S. 5 repealed by [Hallmarking Act 1973 \(c. 43\)](#), [Sch. 7 Pt. I](#)

**PART II**

**STAMPS**

**6** ..... F4

.....  
**Textual Amendments**  
F4 S. 6 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**7 Stamping of hire-purchase agreement.**

Any agreement for or relating to the supply of goods on hire, whereby the goods in consideration of periodical payments will or may become the property of the person to whom they are supplied, [<sup>F5</sup>shall not be charged with any stamp duty].

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**Textual Amendments**  
F5 Words substituted by [Finance Act 1985 \(c. 54, SIF 114\)](#), [s. 85\(2\)](#)

**8** ..... F6

.....  
**Textual Amendments**  
F6 S. 8 repealed by [Finance Act 1959 \(c. 58\)](#), [s. 37\(5\)](#), [Sch. 8 Pt. II](#)

**9** ..... F7

.....  
**Textual Amendments**  
F7 S. 9 repealed by [Finance Act 1949 \(c. 47\)](#), [Sch. 11 Pt. V](#)

**10** ..... F8

.....  
**Textual Amendments**  
F8 S. 10 repealed by [Finance Act 1973 \(c. 51\)](#), [s. 59\(7\)](#), [Sch. 22 Pt. V](#)

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**11** ..... **F9**

**Textual Amendments**

**F9** S. 11 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**PARTS III–VI**

**12—** ..... **F10**  
**16.**

**Textual Amendments**

**F10** Ss. 12–16 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 3 Pt. I**

**17** ..... **F11**

**Textual Amendments**

**F11** S. 17 repealed by [Local Government Act 1929 \(c. 17\)](#), **Sch. 12** and [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**

**18** ..... **F12**

**Textual Amendments**

**F12** S. 18 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**19—** ..... **F13**  
**22.**

**Textual Amendments**

**F13** Ss. 19–22 repealed by [Income Tax Act 1918 \(c. 40\)](#), **Sch. 7**

**23** ..... **F14**

**Textual Amendments**

**F14** S. 23 repealed by [Finance Act 1924 \(c. 21\)](#), **Sch. 3**

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**24** ..... **F15**  
**28.**

**Textual Amendments**  
**F15** Ss. 24–28 repealed by [Income Tax Act 1918 \(c. 40\)](#), [Sch. 7](#)

**29** ..... **F16**

**Textual Amendments**  
**F16** S. 29 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**PART VII**

GENERAL

**30 Repeal, construction, and short title.**

- (1) ..... **F17**
- (2) . . . **F18**

Part II. of this Act shall be construed together with the <sup>M1</sup>Stamp Act 1891.

..... **F19**

- (3) This Act may be cited as the Finance Act 1907.

**Textual Amendments**  
**F17** S. 30(1) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)  
**F18** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)  
**F19** Words repealed by [Statute Law Revision Act 1927 \(c. 42\)](#), and [Finance Act 1975 \(c. 7\)](#), [Sch. 13 Pt. I](#)

**Marginal Citations**  
**M1** 1891 c. 39.

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**F20F20** FIRST SCHEDULE

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**Textual Amendments**

**F20** Sch. 1 repealed by Finance (1909–10) Act 1910 (c. 8), **Sch. 6**

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**F20**

**F21F21** SECOND SCHEDULE

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**Textual Amendments**

**F21** Sch. 2 repealed by Local Government Act 1929 (c. 17), **Sch. 12** and Local Government (Scotland) Act 1929 (c. 25), s. 79, **Sch. 9**

.....  
**F21**

**F22F22** THIRD SCHEDULE

.....  
**Textual Amendments**

**F22** Sch. 3 repealed by Statute Law Revision Act 1927 (c. 42)

.....  
**F22**

**Status:**

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

**Changes to legislation:**

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