



Revenue Act 1909

1909 CHAPTER 43 9 Edw 7

An Act to amend the Law relating to Customs and Inland Revenue, and for other purposes connected with Finance. [3rd December 1909]

Modifications etc. (not altering text)

C1 Act amended by [S.I. 1990/1380, art. 3](#)

Commencement Information

II Act wholly in force at 3.12.1909

PART I

1—2. F1

Textual Amendments

F1 [Ss. 1, 2](#) repealed by [Customs and Excise Act 1952 \(c. 44\), Sch. 12 Pt.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

3 F2

Textual Amendments

F2 [S. 3](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

4,5. F3

Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1909. (See end of Document for details)

Textual Amendments

F3 Ss. 4, 5 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

6 **F4**

Textual Amendments

F4 S. 6 repealed by [Finance Act 1928 \(c. 17\)](#), [Sch. 5](#)

PART II

STAMPS

7 **F5**

Textual Amendments

F5 S. 7 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

8 Amendment of section 77 of the Stamp Act 1891.

The provisions of subsection (2) of section seventy-seven of the ^{M1}Stamp Act 1891 (which exempt a lease from stamp duty in respect of certain further considerations) shall not apply as respects any further consideration in the least consisting of a covenant which if it were contained in a separate deed would be chargeable with ad valorem stamp duty, and accordingly the lease shall in any such case be charxd with duty in respect of any such further consideration under section four of the said Act.

Marginal Citations

M1 1891 c. 39.

9 Stamp duty on allotment letters of fractional parts of shares.

..... **F6**

Textual Amendments

F6 S. 9 repealed by [Finance Act 1985 \(c. 54, SIF 114\)](#), s. 98(6), [Sch. 27 Pt. IX\(2\)](#)

10 **F7**

Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1909. (See end of Document for details)

Textual Amendments

F7 S. 10 repealed by Finance Act 1961 (c. 36), Sch. 6 Pt. II

PART III

MISCELLANEOUS

11 ^{F8}

Textual Amendments

F8 S. 11 repealed by S.I. 1974/1885, reg. 5

12 **Construction, repeal, and short title.**

(1) ^{F9} Part II. of this Act shall be construed together with the ^{M2}Stamp Act 1891, and the Acts amending that Act.

(2) ^{F10}

(3) This Act may be cited as the Revenue Act 1909.

Textual Amendments

F9 Words repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

F10 S. 12 (2), Sch. repealed by Statute Law Revision Act 1927 (c. 42)

Marginal Citations

M2 1891 c. 39.

Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1909. (See end of Document for details)

F11F11SCHEDULE

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Textual Amendments

F11 S. 12 (2), Sch. repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

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F11

Changes to legislation:

There are currently no known outstanding effects for the Revenue Act 1909.