



Finance (1909–10) Act 1910

1910 CHAPTER 8 10 Edw 7 and 1 Geo 5

PART VIII

GENERAL

92^{F1}

Textual Amendments

F1 S. 92 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

93^{F2}

Textual Amendments

F2 S. 93 repealed by [Statute Law Revision Act 1964 \(c. 79\)](#)

94 **Penalty for making false statement or representation.**

If any person for the purpose of obtaining any allowance, reduction, rebate, or repayment in respect of any duty under this Act, either for himself or for any other person, or in any return made with reference to any duty under this Act, knowingly makes any false statement or false representation, he shall be liable on summary conviction to imprisonment for a term not exceeding six months . . .^{F3}

Textual Amendments

F3 Words omitted by virtue of (E.W.) [Criminal Justice Act 1948 \(c. 58\)](#), [s. 1\(2\)](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\)](#), [s. 221\(2\)](#)

Changes to legislation: There are currently no known outstanding effects for the Finance (1909–10) Act 1910, Part VIII. (See end of Document for details)

95 F4

Textual Amendments
F4 S. 95, 96(1) repealed by Statute Law Revision Act 1927 (c. 42)

96 Repeals, construction and short title.

- (1) F5
- (2) . . . F6 any reference to “the Commissioners” in any . . . F6 Part of this Act shall be construed as a reference to the Commissioners of Inland Revenue.
- (3) F7
- (4) F8
- (5) Part V. of this Act shall be construed together with the M1 Stamp Act 1891.
- (6) F9
- (7) This Act may be cited as the Finance (1909–10) Act 1910.

Textual Amendments
F5 S. 95, 96(1) repealed by Statute Law Revision Act 1927 (c. 42)
F6 Words repealed by Statute Law (Repeals) Act 1971 (c. 52), **Sch. Pt. VIII**
F7 S. 96 (3) repealed by Finance Act 1975 (c. 7), **Sch. 13 Pt. I**
F8 S. 96 (4) repealed by Statute Law Revision Act 1927 (c. 42)
F9 S. 96 (6) repealed by Import Duties Act 1958 (c. 6), **Sch. 7**

Marginal Citations
M1 1891 c. 39.

Changes to legislation:

There are currently no known outstanding effects for the Finance (1909–10) Act 1910, Part VIII.