



Finance Act 1927

1927 CHAPTER 10 17 and 18 Geo 5

An Act to grant certain duties of Customs and Inland Revenue (including Excise), to alter other duties, and to amend the law relating to Customs and Inland Revenue (including Excise) and the National Debt, and to make further provision in connection with finance. [29th July 1927]

Extent Information

E1 For application of this Act to Northern Ireland see [s. 57\(5\)](#)

Commencement Information

I1 Act partly in force at Royal Assent, partly retrospective; all provisions so far as unrepealed wholly in force at 1.2.1991.

PARTS I–III

1 **F1**

Textual Amendments

F1 [S. 1](#) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

2 **F2**

Textual Amendments

F2 [S. 2](#) repealed by [Pharmacy and Medicines Act 1941 \(c. 42\)](#), [Sch.](#)

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1927. (See end of Document for details)

3, 4. F3

Textual Amendments

F3 Ss. 3, 4 repealed by Finance Act 1938 (c. 46), Sch. 2

5 F4

Textual Amendments

F4 S. 5 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I and Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

6 F5

Textual Amendments

F5 S. 6 repealed by Finance Act 1958 (c. 56), Sch. 9 Pt. I

7 F6

Textual Amendments

F6 S. 7 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

8 –

(1) F7

(2) F8

Textual Amendments

F7 S. 8(1) repealed by Finance Act 1933 (c. 19), Sch. 8

F8 S. 8 (2) (3) repealed by Finance Act 1940 (c. 29), Sch. 8

9 F9

Textual Amendments

F9 S. 9 repealed by Statute Law Revision Act 1950 (c. 6)

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding
effects for the Finance Act 1927. (See end of Document for details)

10 **F10**

.....
Textual Amendments

F10 S. 10 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

11, 12. **F11**

.....
Textual Amendments

F11 Ss. 11, 12 repealed by [Vehicles \(Excise\) Act 1949 \(c. 39\)](#), [Sch. 7](#)

13–17 **F12**

.....
Textual Amendments

F12 Ss. 13–17 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

18 **F13**

.....
Textual Amendments

F13 S. 18 repealed by [Finance Act 1929 \(c. 21\)](#), [Sch.](#)

19 **F14**

.....
Textual Amendments

F14 S. 19 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

Ss. 20–47. **F15**

.....
Textual Amendments

F15 Ss. 20–47 repealed by [Income Tax Act 1952 \(c. 10\)](#), [Sch. 2 Pt. I](#)

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1927. (See end of Document for details)

PART IV

MISCELLANEOUS AND GENERAL

48 **F16**

.....
Textual Amendments
F16 S. 48 repealed by Statute Law Revision Act 1950 (c. 6)

49 **F17**

.....
Textual Amendments
F17 S. 49 repealed by Miscellaneous Financial Provisions Act 1955 (4 & 5 Eliz. 2 c. 6) Sch. 2 Pt. II

50 **F18**

.....
Textual Amendments
F18 S. 50 repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

51 **F19**

.....
Textual Amendments
F19 S. 51 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

52 **F20**

.....
Textual Amendments
F20 S. 52 repealed by Finance Act 1949 (c. 47), **Sch. 11 Pt. IV**

53 **F21**

.....
Textual Amendments
F21 S. 53 repealed by Finance Act 1976 (c. 40), **Sch. 15 Pt. VII**

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1927. (See end of Document for details)

54 F22

Textual Amendments

F22 S. 54 repealed by Finance Act 1963 (c. 25), s. 73(8)(b), Sch. 14 Pt. VI

55 F23

Textual Amendments

F23 S. 55 repealed by Finance Act 1986 (c. 41, SIF 114), ss. 74(1)(a), 114, Sch. 23 Pt. IX(1)

56 F24

Textual Amendments

F24 S. 56 repealed by Finance Act 1985 (c. 54, SIF 114), s. 98(6), Sch. 27 Pt. IX(2)

57 **Construction, short title, application and repeal. 39 & 40 Vict. c. 36.**

(1) F25

(2) F26

(3) Any reference in this Act to any enactment shall be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.

(4) This Act may be cited as the Finance Act 1927.

(5) Such of the provisions as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(6) F27

Textual Amendments

F25 S. 57(1) repealed by Statute Law (Repeals) Act 1971 (c. 52), Sch. Pt. VIII

F26 S. 57(2) repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

F27 S. 57(6) repealed by Statute Law Revision Act 1950 (c. 6)

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1927. (See end of Document for details)

F28F28 FIRST SCHEDULE

Textual Amendments

F28 Sch. 1 repealed by [Statute Law Revision Act 1953 \(2 & 3 Eliz. 2 c. 5\)](#)

.....
F28

F29F29 SECOND SCHEDULE

Textual Amendments

F29 Sch. 2 repealed by [Finance Act 1964 \(c. 49\)](#), [Sch. 9](#)

.....
F29

F30F30 THIRD SCHEDULE

Textual Amendments

F30 Sch. 3 repealed by [Finance Act 1933 \(c. 19\)](#), [Sch. 8](#) and [Finance Act 1940 \(c. 29\)](#), [Sch. 8](#)

.....
F30

F31F31 FOURTH SCHEDULE

Textual Amendments

F31 Sch. 4 repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), [Sch. 7](#)

.....
F31

F32F32 FIFTH SCHEDULE

Textual Amendments

F32 Sch. 5 repealed by [Income Tax Act 1952 \(c. 10\)](#), [Sch. 25](#)

.....
F32

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1927. (See end of Document for details)

F33F33 SIX SCHEDULE

Textual Amendments

F33 [Sch. 6](#) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

.....
F33

Status:

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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1927.