



Finance (No. 2) Act 1915

1915 CHAPTER 89 5 and 6 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 connexion with Finance. [23rd December 1915]

Modifications etc. (not altering text)

C1 Preamble omitted under authority of [Statute Law Revision Act 1927 \(c. 42\)](#)

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F1 S. 1 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

2—6 F2

Textual Amendments

F2 Ss. 2—6 repealed by [Finance Act 1916 \(c. 24\)](#), [Sch. 2](#)

*Changes to legislation: There are currently no known outstanding effects
for the Finance (No. 2) Act 1915. (See end of Document for details)*

7 F3

Textual Amendments

F3 S. 7 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

8, 9 F4

Textual Amendments

F4 Ss. 8, 9 repealed by Statute Law Revision Act 1927 (c. 42)

10 F5

Textual Amendments

F5 S. 10 repealed by Finance Act 1920 (c. 18), Sch. 4

11 F6

Textual Amendments

F6 S.11 repealed by Pharmacy and Medicines Act 1941 (c. 42), Sch.

12 F7

Textual Amendments

F7 S. 12 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

13 F8

Textual Amendments

F8 S. 13 repealed by Finance Act 1924 (c. 21), Sch. 3 and Statute Law Revision Act 1950 (c. 6)

14 F9

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1915. (See end of Document for details)

Textual Amendments

F9 S. 14 repealed by [Finance Act 1920 \(c. 18\)](#), **Sch. 4**

15, 16 **F10**

Textual Amendments

F10 Ss. 15, 16 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

17, 18 **F11**

Textual Amendments

F11 Ss. 17, 18 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

19 **F12**

Textual Amendments

F12 S. 19 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

20 **F13**

Textual Amendments

F13 S. 20 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

21 **F14**

Textual Amendments

F14 S. 21 repealed by [Income Tax Act 1918 \(c. 40\)](#), **Sch. 7** and [Finance Act 1920 \(c. 18\)](#), **Sch. 4**

22–37 **F15**

Textual Amendments

F15 Ss. 22–37 repealed by [Income Tax Act 1918 \(c. 40\)](#), **Sch. 7**

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1915. (See end of Document for details)

38–44 **F16**

Textual Amendments
F16 Ss. 38–44 repealed by Statute Law Revision Act 1964 (c. 79)

45 **F17**

Textual Amendments
F17 S. 45 repealed by Statute Law Revision Act 1964 (c. 79) and Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt. II

PART IV

GENERAL

46 **F18**

Textual Amendments
F18 S. 46 repealed by Finance Act 1949 (c. 47), Sch. 11 Pt. IV

47 **F19**

Textual Amendments
F19 S. 47 repealed by Statute Law Revision Act 1927 (c. 42)

48 Procedure on death of person entitled to Government stock.

Where the holder of any Government stock dies, the production of probate, confirmation, or letters of administration granted by any court in the United Kingdom having authority to grant the same shall be sufficient authority to the [^{F20}Registrar of Government Stock], to the National Debt Commissioners, to the [^{F21}Director of Savings], [^{F22}to the Operator of any relevant system] and to any savings bank authority to transfer the stock to the person to whom the probate, confirmation, or letters of administration were granted, or as directed by that person [^{F23}; and in this section “Operator” and “relevant system” have the same meanings as they have in the Uncertificated Securities Regulations 2001].

..... **F24**

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1915. (See end of Document for details)

Textual Amendments

- F20** Words in s. 48 substituted (1.7.2004) by [Government Stock \(Consequential and Transitional Provision\) \(No.2\) Order 2004 \(S.I. 2004/1662\)](#), art. 1, **Sch. para. 8** (with art. 3)
- F21** Words substituted by [Post Office Act 1969 \(c. 48\)](#), s. **108(1)(a)**
- F22** Words in s. 48 inserted (26.11.2001) by [S.I. 2001/3755](#), reg. 51, **Sch. 7 Pt. I para. 3(a)** (with regs. 39, 45)
- F23** Words in s. 48 inserted (26.11.2001) by [S.I. 2001/3755](#), reg. 51, **Sch. 7 Pt. I para. 3(b)** (with regs. 39, 45)
- F24** S.48 the definition of “Government stock” repealed by [Statute Law \(Repeals\) Act 1986 \(c.12\)](#), s. 1(1), **Sch. 1 Pt. III**

Modifications etc. (not altering text)

- C2** S. 48 amended by [Finance Act 1916 \(c. 24\)](#), s. 67

49 **F25**

Textual Amendments

- F25** S. 49 repealed by [Finance Act 1920 \(c. 18\)](#), **Sch. 4**

50 **F26**

Textual Amendments

- F26** S. 50 repealed by [Statute Law Revision Act 1963 \(c. 30\)](#)

51 †**Construction, repeal and short title.**

(1) **F27**

(2) **F28**

(3) This Act may be cited as the Finance (No. 2) Act 1915.

Textual Amendments

- F27** S. 51(1) repealed by [Finance Act 1969 \(c. 32\)](#), **Sch. 21 Pt. X**
- F28** S. 51(2) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

Modifications etc. (not altering text)

- C3** Unreliable marginal note

*Changes to legislation: There are currently no known outstanding effects
for the Finance (No. 2) Act 1915. (See end of Document for details)*

F29F29 SCHEDULE 1

Textual Amendments

F29 Sch. 1 repealed by Statute Law Revision Act 1927 (c. 42) and Finance Act 1928 (c. 17), Sch. 5

F29

F30F30 SCHEDULES 2, 3

Textual Amendments

F30 Schs. 2, 3, repealed by Statute Law Revision Act 1927 (c. 42)

F30

F31F31 SCHEDULE 4

Textual Amendments

F31 Sch. 4 repealed by Statute Law Revision Act 1964 (c. 79)

F31

F32F32 SCHEDULE 5

Textual Amendments

F32 Sch. 5 repealed by Statute Law Revision Act 1927 (c. 42)

F32

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1915.