



# Finance Act 1898

1898 CHAPTER 10 61 and 62 Vict

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 to make other provision for the financial arrangements of the year.  
[1st July 1898]

## Commencement Information

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

## PART I

**1** ..... F1

### Textual Amendments

- F1** S. 1 repealed by [Finance \(1909–10\) Act 1910 \(c. 8\) Sch. 6](#)

**2** ..... F2

### Textual Amendments

- F2** S. 2 repealed by [Finance Act 1904 \(c. 7\), s. 3](#)

**3** ..... 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*Status: Point in time view as at 01/02/1991.*  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 1898. (See end of Document for details)*

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**Textual Amendments**  
F3 S. 3 repealed by Statute Law Revision Act 1908 (c. 49)

4 ..... F4

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**Textual Amendments**  
F4 S. 4 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

**PART II**

STAMPS

5 ..... F5

.....  
**Textual Amendments**  
F5 S. 5 repealed by Finance Act 1970 (c. 24), Sch. 8 Pt. IV

**6 Removal of doubt as to 54 & 55 Vict. c. 39, ss. 54, 57, so far as regards foreclosure decrees.**

For the removal of doubts with reference to the effect of sections fifty-four and fifty-seven of the Stamp Act 1891, it is hereby declared that the definition of “conveyance on sale” in the said section fifty-four includes a decree or order for, or having the effect of an order for, foreclosure.

Provided that—

- (a) the ad valorem stamp duty upon any such decree or order shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates, and where the decree or order states that value that statement shall be conclusive for the purpose of determining the amount of the duty; and
- (b) where ad valorem stamp duty is paid upon such decree or order, any conveyance following upon such decree or order shall be exempt from the ad valorem stamp duty.

**PARTS III–V**

7 ..... F6

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**Textual Amendments**  
F6 S. 7 repealed by Statute Law Revision Act 1908 (c. 49)

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*Status: Point in time view as at 01/02/1991.*  
**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1898. (See end of Document for details)

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**8-11** ..... <sup>F7</sup>

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**Textual Amendments**

**F7** Ss. 8–11 repealed by [Income Tax Act 1918 \(c. 40\)](#), [Sch. 7](#)

**12** ..... <sup>F8</sup>

.....  
**Textual Amendments**

**F8** S. 12 repealed by [Finance Act 1963 \(c. 25\)](#), s. 73(8)(b), [Sch. 14 Pt. VI](#)

**13, 14.** ..... <sup>F9</sup>

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**Textual Amendments**

**F9** Ss. 13, 14 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), [Sch. 13 Pt. I](#)

**PART VI**

MISCELLANEOUS

**15** ..... <sup>F10</sup>

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**Textual Amendments**

**F10** S. 15 repealed by [National Loans Act 1968 \(c. 13\)](#), s. 24(2), [Sch. 6 Pt. I](#)

**16** ..... <sup>F11</sup>

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**Textual Amendments**

**F11** S. 16 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

**17** **Short title.**

This Act may be cited as the Finance Act 1898.

**18** ..... <sup>F12</sup>

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

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1898. (See end of Document for details)*

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**Textual Amendments**

**F12** [S. 18, Sch.](#) repealed by [Statute Law Revision Act 1908 \(c. 49\)](#)

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

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1898. (See end of Document for details)*

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F13F13 SCHEDULE

**Textual Amendments**

**F13** S. 18, Sch. repealed by Statute Law Revision Act 1908 (c. 49)

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F13

**Status:**

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

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1898.