



Finance Act 1907

1907 CHAPTER 13 7 Edw 7

U.K.

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 the National Debt, and to make other provisions for the financial arrangements of the year. [9th August 1907]

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.

PART I **U.K.**

1—3. ^{F1} **U.K.**

Textual Amendments

- F1** Ss. 1—3 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

4 ^{F2} **U.K.**

Textual Amendments

- F2** S. 4 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

5 ^{F3} **U.K.**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1907. (See end of Document for details)

Textual Amendments

F3 S. 5 repealed by [Hallmarking Act 1973 \(c. 43\)](#), **Sch. 7 Pt. I**

PART II U.K.

STAMPS

6 **F4 U.K.**

Textual Amendments

F4 S. 6 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

7 **Stamping of hire-purchase agreement. U.K.**

Any agreement for or relating to the supply of goods on hire, whereby the goods in consideration of periodical payments will or may become the property of the person to whom they are supplied, [^{F5}shall not be charged with any stamp duty].

Textual Amendments

F5 Words substituted by [Finance Act 1985 \(c. 54, SIF 114\)](#), **s. 85(2)**

8 **F6 U.K.**

Textual Amendments

F6 S. 8 repealed by [Finance Act 1959 \(c. 58\)](#), s. 37(5), **Sch. 8 Pt. II**

9 **F7 U.K.**

Textual Amendments

F7 S. 9 repealed by [Finance Act 1949 \(c. 47\)](#), **Sch. 11 Pt. V**

10 **F8 U.K.**

Textual Amendments

F8 S. 10 repealed by [Finance Act 1973 \(c. 51\)](#), s. 59(7), **Sch. 22 Pt. V**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1907. (See end of Document for details)

11^{F9} **U.K.**

Textual Amendments

F9 S. 11 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

PARTS III–VI **U.K.**

12—^{F10} **U.K.**
16.

Textual Amendments

F10 Ss. 12–16 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 3 Pt. I**

17^{F11} **U.K.**

Textual Amendments

F11 S. 17 repealed by [Local Government Act 1929 \(c. 17\)](#), **Sch. 12** and [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **Sch. 9**

18^{F12} **U.K.**

Textual Amendments

F12 S. 18 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

19—^{F13} **U.K.**
22.

Textual Amendments

F13 Ss. 19–22 repealed by [Income Tax Act 1918 \(c. 40\)](#), **Sch. 7**

23^{F14} **U.K.**

Textual Amendments

F14 S. 23 repealed by [Finance Act 1924 \(c. 21\)](#), **Sch. 3**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1907. (See end of Document for details)

24— F15 **U.K.**
28.

Textual Amendments
F15 Ss. 24–28 repealed by [Income Tax Act 1918 \(c. 40\)](#), [Sch. 7](#)

29 F16 **U.K.**

Textual Amendments
F16 S. 29 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

PART VII U.K.

GENERAL

30 **Repeal, construction, and short title. U.K.**

- (1) F17
- (2) . . . F18

Part II. of this Act shall be construed together with the ^{M1}Stamp Act 1891.

..... F19

- (3) This Act may be cited as the Finance Act 1907.

Textual Amendments
 F17 S. 30(1) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)
 F18 Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)
 F19 Words repealed by [Statute Law Revision Act 1927 \(c. 42\)](#), and [Finance Act 1975 \(c. 7\)](#), [Sch. 13 Pt. I](#)

Marginal Citations
 M1 1891 c. 39.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1907. (See end of Document for details)

F20F20
FIRST
SCHEDULE U.K.

Textual Amendments

F20 Sch. 1 repealed by Finance (1909–10) Act 1910 (c. 8), Sch. 6

F20

F21F21
SECOND
SCHEDULE U.K.

Textual Amendments

F21 Sch. 2 repealed by Local Government Act 1929 (c. 17), Sch. 12 and Local Government (Scotland) Act 1929 (c. 25), s. 79, Sch. 9

F21

F22F22
THIRD
SCHEDULE U.K.

Textual Amendments

F22 Sch. 3 repealed by Statute Law Revision Act 1927 (c. 42)

F22

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1907.