



# Finance Act 1908

1908 CHAPTER 16 8 Edw 7

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. [1st August 1908]

## PART I

1, 2. ....<sup>F1</sup>

.....  
**Textual Amendments**

**F1** Ss. 1, 2, 5, 7 and Sch. repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

3 .....<sup>F2</sup>

.....  
**Textual Amendments**

**F2** S. 3 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

4 .....<sup>F3</sup>

.....  
**Textual Amendments**

**F3** S. 4 repealed by [Finance Act 1960 \(c. 44\)](#), [Sch. 8 Pt. III](#)

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1908. (See end of Document for details)*

**PART II**

5 ..... F4

**Textual Amendments**

F4 Ss. 1, 2, 5, 7 and Sch. repealed by Statute Law Revision Act 1927 (c. 42)

**PART III**

LOCAL TAXATION LICENCES

6 †Collection of duties on certain local taxation licences by county councils.

(1) The power to levy the duties on local taxation licences to which this section applies shall, [F5in England and Wales be vested in the councils of districts].

(2) His Majesty may, by Order in Council, . . . F6 make provision for the furnishing by [F7district councils] of returns to the Local Government Board as to the amounts levied under the power transferred by this section.

..... F6

Subsections (3) (4) and (5) of section twenty of the M1Local Government Act, 1888, and any other provisions of that Act relating to the levy of the duties on local taxation licences by county councils shall, as respects the duties to which this section applies, have effect as if the power to levy those duties had been transferred under subsection (3) of section twenty of that Act [F8and as if any reference in those provisions to a county council were a reference to a council having power to levy those duties after 1st April 1974]

(3) ..... F9

(4) The duties on local taxation licences to which this section applies are the duties on licences to deal in game, licences for . . . F10 killing game, . . . F11:

..... F12

[F13(5) In relation to Greater London, references in this section to a district council shall be construed as references to the council of a London borough or the Common Council of the City of London].

**Textual Amendments**

F5 Words substituted by Local Government Act 1972 (c. 70), s. 213(2)(a)

F6 Words repealed by Local Government Act 1972 (c. 70), s. 213(2)(b), Sch. 30

F7 Words substituted by Local Government Act 1972 (c. 70), s. 213(2)(b)

F8 Words added by Local Government Act 1972 (c. 70), s. 213(2)(b)

F9 S. 6(3) repealed by Local Government Act 1929 (c. 17), Sch. 12 Pt. VI

F10 Word repealed by Dog Licences Act 1959 (c. 55), Sch.

F11 Words repealed by Local Government Act 1966 (c. 42), Sch. 6 Pt. I, Finance Act 1944 (c. 23), Sch. 5 Pt. II and Finance Act 1937 (c. 54), s. 5(1), Sch. 6 Pt. III

*Status: Point in time view as at 01/02/1991.*  
**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1908. (See end of Document for details)

- F12** Proviso repealed by [Local Government Act 1966 \(c. 42\)](#), **Sch. 6 Pt. 1**  
**F13** [S. 6\(5\)](#) substituted by [Local Government Act 1972 \(c. 70\)](#), **s. 213(2)(c)**

**Modifications etc. (not altering text)**

- C4** A dagger appended to a marginal note means that it is no longer accurate

**Marginal Citations**

- M1** [1888 c. 41](#).

**PART IV**

**7** ..... **F14**

**Textual Amendments**

- F14** [Ss. 1, 2, 5, 7](#) and Sch. repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**8** ..... **F15**

**Textual Amendments**

- F15** [S. 8](#) repealed by [Finance Act 1924 \(c. 21\)](#), **Sch. 3**

**PART V**

**9** ..... **F16**

**Textual Amendments**

- F16** [S. 9](#) repealed by [Statute Law Revision Act 1959 \(c. 68\)](#), **Sch. 2**

**PART VI**

GENERAL

**10** †**Construction and short title.**

(1) ..... **F17**

(2) This Act may be cited as the Finance Act, 1908.

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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 1908. (See end of Document for details)*

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**Textual Amendments**

**F17** S. 10(1) repealed by [Statute Law Revision Act 1964 \(c. 79\)](#), [Sch.](#)

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**Modifications etc. (not altering text)**

**C5** A dagger appended to a marginal note means that it is no longer accurate

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1908. (See end of Document for details)*

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**F18**SCHEDULE

**Textual Amendments**

**F18** Ss. 1, 2, 5, 7 and Sch. repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

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**F18**

**Status:**

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

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1908.