



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]

Modifications etc. (not altering text)

- C1 Act: Functions transferred (1.7.1999) by [S.I. 1999/672](#), art. 2, [Sch. 1](#)
- C2 Functions of Local Government Board now exercisable by Secretary of State: [Minister of Health Act 1919 \(c. 21\)](#), s. 3(1)(a), [S.I. 1951/753](#), 1900 (1951 I, PP. 1354, 1347), [S.I. 1965/319](#) and 1970/1681 1347),
- C3 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.

PART I

1, 2. F1

Textual Amendments

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 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

3 F2

Status: Point in time view as at 01/04/1996.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1908. (See end of Document for details)

.....
Textual Amendments
F2 S. 3 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

4 F3

.....
Textual Amendments
F3 S. 4 repealed by Finance Act 1960 (c. 44), Sch. 8 Pt. III

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 repealed by Statute Law Revision Act 1927 (c. 42)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, [F5: in England F6 . . . be vested in the councils of districts][F7 and in Wales be vested in the councils of counties and county boroughs].

(2) His Majesty may, by Order in Council, . . . F8 make provision for the furnishing by [F9F10 . . . councils] of returns to the Local Government Board as to the amounts levied under the power transferred by this section.

..... F8

Subsections (3) (4) and (5) of section twenty of the M1 Local 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 [F11 and 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][F12 or, in relation to Wales, to a council having power to levy those duties after 1st April 1996]

(3) F13

(4) The duties on local taxation licences to which this section applies are the duties on licences to deal in game, licences for . . . F14 killing game, . . . F15:

Status: Point in time view as at 01/04/1996.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1908. (See end of Document for details)

F16

[^{F17}(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 in s. 6(1) repealed (1.4.1996) by [1994 c. 19, s. 66\(6\)\(8\), Sch. 16 para. 4\(a\), Sch. 18; S.I. 1996/396, art. 4, Sch. 2](#)
- F7 Words in s. 6(1) added (1.4.1996) by [1994 c. 19, s. 66\(6\), Sch. 16, para. 4\(a\); S.I. 1996/396, art. 4, Sch. 2](#)
- F8 Words repealed by [Local Government Act 1972 \(c. 70\), s. 213\(2\)\(b\)](#), Sch. 30
- F9 Words substituted by [Local Government Act 1972 \(c. 70\), s. 213\(2\)\(b\)](#)
- F10 Word in s. 6(2) repealed (1.4.1996) by [1994 c. 19, s. 66\(6\)\(8\), Sch. 16 para. 4\(b\), Sch. 18; S.I. 1996/396, art. 4 Sch. 2](#)
- F11 Words added by [Local Government Act 1972 \(c. 70\), s. 213\(2\)\(b\)](#)
- F12 Words in s. 6(2) added (1.4.1996) by [1994 c. 19, s. 66\(6\), Sch. 16 para. 4\(b\); S.I. 1996/396, art. 4 Sch. 2](#)
- F13 S. 6(3) repealed by [Local Government Act 1929 \(c. 17\), Sch. 12 Pt. VI](#)
- F14 Word repealed by [Dog Licences Act 1959 \(c. 55\), Sch.](#)
- F15 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](#)
- F16 Proviso repealed by [Local Government Act 1966 \(c. 42\), Sch. 6 Pt. I](#)
- F17 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 F18

Textual Amendments

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

8 F19

Textual Amendments

- F19 [S. 8](#) repealed by [Finance Act 1924 \(c. 21\), Sch. 3](#)

Status: Point in time view as at 01/04/1996.

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

PART V

9^{F20}

Textual Amendments

F20 S. 9 repealed by Statute Law Revision Act 1959 (c. 68), **Sch. 2**

PART VI

GENERAL

10 †**Construction and short title.**

(1)^{F21}

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

Textual Amendments

F21 S. 10(1) repealed by Statute Law Revision Act 1964 (c. 79), **Sch.**

Modifications etc. (not altering text)

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

Status: Point in time view as at 01/04/1996.

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

F22F22 SCHEDULE

Textual Amendments

F22 Ss. 1, 2, 5, 7 and Sch. repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

.....
F22

Status:

Point in time view as at 01/04/1996.

Changes to legislation:

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