



# Finance (1909–10) Act 1910

## 1910 CHAPTER 8 10 Edw 7 and 1 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 to make other financial provisions. [29th April 1910]

### PART I

#### DUTIES ON LAND VALUES

1—32. ....<sup>F1</sup>

#### Textual Amendments

**F1** Ss. 1–32, 33(1), (3)–(5), 34–42, repealed by Finance Act 1967 (c. 54), s. 45(8), Sch. 16 Pt. VIII

#### *Appeals*

**33 Appeals to referees.**

(1) .....<sup>F2</sup>

(2) An appeal under this section shall be referred to such one of the panel of referees appointed under this Part of this Act as may be selected in manner provided by rules under this section . . .<sup>F3</sup>

(3)–(5) . . .<sup>F2</sup>

#### Textual Amendments

**F2** Ss. 1–32, 33(1), (3)–(5), 34–42, repealed by Finance Act 1967 (c. 54), s. 45(8), Sch. 16 Pt. VIII

**F3** Words repealed by Finance Act 1967 (c. 54), s. 45(8), Sch. 16 Pt. VIII

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

**C2** Jurisdiction of panel of referees appointed under Part I of this Act transferred to Lands Tribunal by [Lands Tribunal Act 1949 \(c. 42\)](#), **s. 1(3)(a)**

**34—** ..... **F4**  
**42.**

**Textual Amendments**

**F4** [Ss. 1–32, 33\(1\), \(3\)–\(5\), 34–42](#), repealed by [Finance Act 1967 \(c. 54\)](#), s. 45(8), **Sch. 16 Pt. VIII**

**PARTS II–IV**

**43—** ..... **F5**  
**45.**

**Textual Amendments**

**F5** [Ss. 43–45](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

**46** ..... **F6**

**Textual Amendments**

**F6** [S. 46](#) repealed by [Statute Law \(Repeals\) Act 1971 \(c. 52\)](#), **Sch. Pt. VIII**

**47** ..... **F7**

**Textual Amendments**

**F7** [S. 47](#) repealed by [Statute Law Revision Act 1952 \(2 & 3 Eliz. 2c. 5\)](#)

**48—** ..... **F8**  
**52.**

**Textual Amendments**

**F8** [Ss. 48–52](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

**53** ..... **F9**

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**Textual Amendments**

**F9** S. 53 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**54–56** ..... **F10**

**Textual Amendments**

**F10** Ss. 54–56 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**57** ..... **F11**

**Textual Amendments**

**F11** S. 57 repealed by [Finance Act 1969 \(c. 32\)](#), s. 61(6), **Sch. 21 Pt. V**

**58** ..... **F12**

**Textual Amendments**

**F12** S. 58 repealed by [Finance Act 1945 \(c. 47\)](#), **Sch. 11 Pt. IV**

**59** ..... **F13**

**Textual Amendments**

**F13** S. 59 repealed by [Finance Act 1968 \(c. 44\)](#), s. 61(10), **Sch. 20 Pt. IV** and [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**60** ..... **F14**

**Textual Amendments**

**F14** S. 60 repealed by [Finance Act 1963 \(c. 25\)](#), s. 73(7)(b), **Sch. 13 Pt. III** and [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**61** ..... **F15**

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**Textual Amendments**

**F15** S. 61 repealed by [Small Estates \(Representation\) Act 1961 \(c. 37\)](#), **Sch. 2**; [Finance Act 1963 \(c. 25\)](#), s. 73(7)(b), **Sch. 13 Pt. III** and [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**62** ..... **F16**

**Textual Amendments**

**F16** S. 62 repealed by [Finance Act 1920 \(c. 18\)](#), **Sch. 4**

**63** ..... **F17**

**Textual Amendments**

**F17** S. 63 repealed by [Finance Act 1930 \(c. 28\)](#), s. 40, **Sch. 3 Pt. IV**

**64** ..... **F18**

**Textual Amendments**

**F18** S. 64 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**65** ..... **F19**

**Textual Amendments**

**F19** S. 65 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**66–72** ..... **F20**

**Textual Amendments**

**F20** Ss. 66–72 repealed by [Income Tax Act 1918 \(c. 40\)](#), **Sch. 7**

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## PART V

### STAMPS

73 ..... F21

#### Textual Amendments

F21 S. 73 repealed by Finance Act 1958 (c. 56), Sch. 9 Pt. III

74 ..... F22

#### Textual Amendments

F22 S. 74 repealed by Finance Act 1985 (c. 54, SIF 114), ss. 82(1), 98(6), Sch. 27 Pt. IX(1)

75, 76. .... F23

#### Textual Amendments

F23 Ss. 75,76 repealed by Finance Act 1963 (c. 25, SIF 99:3), Sch. 14 Pt. IV

77-79 ..... F24

#### Textual Amendments

F24 Ss. 77–79 repealed by Finance Act 1987 (c. 16, SIF 114), ss. 49(1), 72(7), Sch. 16 Pt. VIII

## PARTS VI, VII

80 ..... F25

#### Textual Amendments

F25 S. 80 repealed by Statute Law Revision Act 1927 (c. 42)

81 (1) ..... F26

(2) ..... F27

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**Textual Amendments**

- F26 S. 81 (1) repealed by [Finance Act 1918 \(c. 15\)](#), [Sch. 4](#)
- F27 S. 81 (2)(3) repealed by [Import Duties Act 1958 \(c. 6\)](#), [Sch. 7](#)

82 ..... F28

**Textual Amendments**

- F28 S. 82 repealed by [Finance Act 1918 \(c. 15\)](#), [Sch. 4](#)

83 ..... F29

**Textual Amendments**

- F29 S. 83 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

84— ..... F30

86.

**Textual Amendments**

- F30 Ss. 84–86 repealed by [Finance Act 1920 \(c. 18\)](#), [Sch. 4](#)

87 ..... F31

**Textual Amendments**

- F31 S. 87 repealed by [Licensing Act 1953 \(c. 46\)](#), [Sch. 10](#)

88 (1) ..... F32

(2) ..... F33

(3) ..... F34

**Textual Amendments**

- F32 S. 88 (1) repealed by [Local Government Act 1929 \(c. 17\)](#), [Sch. 12 Pt. VI](#) and [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), [Sch. 9](#)
- F33 S. 88 (2) repealed by [Statute Law Revision Act 1964 \(c. 79\)](#)
- F34 S. 88 (3) repealed by [Revenue Act 1911 \(c. 2\)](#), [Sch.](#)

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**89** ..... F35

**Textual Amendments**

**F35** S. 89 repealed by Statute Law Revision Act (Northern Ireland) 1954 (c. 35)

**90, 91.** ..... F36

**Textual Amendments**

**F36** Ss. 90, 91 repealed by Statute Law Revision Act 1963 (c. 30)

**PART VIII**

**GENERAL**

**92** ..... F37

**Textual Amendments**

**F37** S. 92 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

**93** ..... F38

**Textual Amendments**

**F38** S. 93 repealed by Statute Law Revision Act 1964 (c. 79)

**94** **Penalty for making false statement or representation.**

If any person for the purpose of obtaining any allowance, reduction, rebate, or repayment in respect of any duty under this Act, either for himself or for any other person, or in any return made with reference to any duty under this Act, knowingly makes any false statement or false representation, he shall be liable on summary conviction to imprisonment for a term not exceeding six months . . . <sup>F39</sup>

**Textual Amendments**

**F39** Words omitted by virtue of (E.W.) Criminal Justice Act 1948 (c. 58), s. 1(2) and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21), s. 221(2)

**95** ..... F40

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**Textual Amendments**

**F40** S. 95, 96(1) repealed by Statute Law Revision Act 1927 (c. 42)

**96 Repeals, construction and short title.**

- (1) . . . . . <sup>F41</sup>
- (2) . . . <sup>F42</sup> any reference to “the Commissioners” in any . . . <sup>F42</sup> Part of this Act shall be construed as a reference to the Commissioners of Inland Revenue.
- (3) . . . . . <sup>F43</sup>
- (4) . . . . . <sup>F44</sup>
- (5) Part V. of this Act shall be construed together with the <sup>M1</sup>Stamp Act 1891.
- (6) . . . . . <sup>F45</sup>
- (7) This Act may be cited as the Finance (1909–10) Act 1910.

**Textual Amendments**

- F41** S. 95, 96(1) repealed by Statute Law Revision Act 1927 (c. 42)
- F42** Words repealed by Statute Law (Repeals) Act 1971 (c. 52), **Sch. Pt. VIII**
- F43** S. 96 (3) repealed by Finance Act 1975 (c. 7), **Sch. 13 Pt. I**
- F44** S. 96 (4) repealed by Statute Law Revision Act 1927 (c. 42)
- F45** S. 96 (6) repealed by Import Duties Act 1958 (c. 6), **Sch. 7**

**Marginal Citations**

**M1** 1891 c. 39.



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## F46F46 FIRST SCHEDULE

### Textual Amendments

F46 Sch. 1 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

F46

## F47F47 SECOND SCHEDULE

### Textual Amendments

F47 Sch. 2 repealed by [Finance Act 1914 \(c. 10\)](#), [Sch. 2](#)

F47

## THIRD SCHEDULE

### F48F48 PT. 1

### Textual Amendments

F48 Sch. 3 Pt. I repealed by [Finance Act 1918 \(c. 15\)](#), [Sch. 4](#)

F48

### F49F49 PT. II

### Textual Amendments

F49 Sch. 3 Pt. II repealed by [Import Duties Act 1958 \(c. 6\)](#), [Sch. 7](#)

F49

## F50F50 FOURTH SCHEDULE

### Textual Amendments

F50 Sch. 4 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

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F50

F51F51 FIFTH SCHEDULE

**Textual Amendments**

F51 Sch. 5 repealed by Finance Act 1920 (c. 18), Sch. 4

F51

F52F52 SIXTH SCHEDULE

**Textual Amendments**

F52 Sch. 6 repealed by Statute Law Revision Act 1927 (c. 42)

F52

**Status:**

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