



# Finance Act 1933

1933 CHAPTER 19 23 and 24 Geo 5

**U.K.**

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 the National Debt, and to make further provision in connection with finance. [28th June 1933]

PARTS I–IV **U.K.**

1 ..... <sup>F1</sup> **U.K.**

**Textual Amendments**

**F1** S. 1 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

2 ..... <sup>F2</sup> **U.K.**

**Textual Amendments**

**F2** S. 2 repealed by [Finance Act 1964 \(c. 49\)](#), [Sch. 9](#)

3 ..... <sup>F3</sup> **U.K.**

**Textual Amendments**

**F3** S. 3 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

*Status: Point in time view as at 01/02/1991.*  
**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1933. (See end of Document for details)

4 ..... F4 **U.K.**

**Textual Amendments**  
F4 S. 4 repealed by Finance Act 1940 (c. 29), Sch. 8

5–8 ..... F5 **U.K.**

**Textual Amendments**  
F5 Ss. 5–8 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

9 ..... F6 **U.K.**

**Textual Amendments**  
F6 S. 9 repealed by Import Duties Act 1958 (c. 6), Sch. 7

10 ..... F7 **U.K.**

**Textual Amendments**  
F7 S. 10 repealed by Finance Act 1950 (c. 15), Sch. 8 Pt. II

11 ..... F8 **U.K.**

**Textual Amendments**  
F8 S. 11 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

12 ..... F9 **U.K.**

**Textual Amendments**  
F9 S. 12 repealed by Finance Act 1935 (c. 24), Sch. 2 Pt. II

13–20 ..... F10 **U.K.**

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**Textual Amendments**

**F10** Ss. 13–20 repealed by [Import Duties Act 1958 \(c. 6\)](#), [Sch. 7](#)

**21** ..... <sup>F11</sup> **U.K.**

**Textual Amendments**

**F11** S. 21 repealed by [Finance Act 1938 \(c. 46\)](#), [Sch. 2](#)

**22–24** ..... <sup>F12</sup> **U.K.**

**Textual Amendments**

**F12** Ss. 22–24 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

**25, 26.** ..... <sup>F13</sup> **U.K.**

**Textual Amendments**

**F13** Ss. 25, 26 repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), [Sch. 7](#)

**27–34** ..... <sup>F14</sup> **U.K.**

**Textual Amendments**

**F14** Ss. 27–34 repealed by [Income Tax Act 1952 \(c. 10\)](#), [Sch. 25](#)

**35** ..... <sup>F15</sup> **U.K.**

**Textual Amendments**

**F15** S. 35 repealed by [Statute Law Revision Act 1959 \(c. 68\)](#)

**36, 37.** ..... <sup>F16</sup> **U.K.**

**Textual Amendments**

**F16** Ss. 36, 37 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

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38, 39. ....<sup>F17</sup> **U.K.**

**Textual Amendments**

**F17** Ss. 38, 39 repealed by [Post Office Act 1961 \(c. 15\)](#), [Sch.](#)

**PART V U.K.**

MISCELLANEOUS AND GENERAL

40 .....<sup>F18</sup> **U.K.**

**Textual Amendments**

**F18** S. 40 repealed by [Finance Act 1936 \(c. 34\)](#), [Sch. 3 Pt. II](#)

41 .....<sup>F19</sup> **U.K.**

**Textual Amendments**

**F19** S. 41 repealed by [Finance Act 1973 \(c. 51\)](#), s. 59(7), [Sch. 22 Pt. V](#)

42 **Effect of non-compliance with stamp laws in case of certain bills of exchange.** **U.K.**

Notwithstanding any enactment to the contrary, a bill of exchange which is presented for acceptance, or accepted, or payable, outside the United Kingdom shall not be invalid by reason only that it is not stamped in accordance with the law for the time being in force relating to stamp duties, and any such bill of exchange which is unstamped or not properly stamped may be received in evidence on payment of the proper duty and penalties as provided by section fourteen and subsection (1) of section fifteen of the<sup>M1</sup>Stamp Act 1891.

**Marginal Citations**

**M1** 1891 c. 39.

43 .....<sup>F20</sup> **U.K.**

**Textual Amendments**

**F20** S. 43 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), [Sch. 13 Pt. I](#)

*Status: Point in time view as at 01/02/1991.*  
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44 .....<sup>F21</sup> **U.K.**

**Textual Amendments**

**F21** S. 44 repealed by Statute Law Revision Act 1964 (c. 69)

45 .....<sup>F22</sup> **U.K.**

**Textual Amendments**

**F22** S. 45 repealed by Finance Act 1962 (c. 44), Sch. 11 Pt. VI

46 .....<sup>F23</sup> **U.K.**

**Textual Amendments**

**F23** S. 46 repealed by Statute Law (Repeals) Act 1971 (c. 52), Sch. Pt. VIII

47 †**Short title, construction, extent and repeals.** **U.K.**

(1) This Act may be cited as the Finance Act 1933.

(2) .....<sup>F24</sup>

(3) .....<sup>F25</sup>

(4) Any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.

(5) In this Act the expression “the United Kingdom” does not include the Isle of Man.

(6) Such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(7) .....<sup>F26</sup>

**Textual Amendments**

**F24** S. 47 (2) repealed by Finance Act 1964 (c. 49), Sch. 9

**F25** S. 47 (3) repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

**F26** S. 47 (7) repealed by Statute Law Revision Act 1950 (c. 6)

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

**C1** Unreliable margin note

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<sup>F27</sup>F27 SCHEDULES 1, 2 **U.K.**

**Textual Amendments**

**F27** Schs. 1, 2 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

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F27

<sup>F28</sup>F28 SCHEDULE 3 **U.K.**

**Textual Amendments**

**F28** Sch. 3 repealed by Finance Act 1940 (c. 29), Sch. 8

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F28

<sup>F29</sup>F29 SCHEDULE 4 **U.K.**

**Textual Amendments**

**F29** Sch. 4 repealed by Finance Act 1938 (c. 46), Sch. 2

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F29

<sup>F30</sup>F30 SCHEDULE 5 **U.K.**

**Textual Amendments**

**F30** Sch. 5 repealed by Import Duties Act 1958 (c. 6), Sch. 7

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F30

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## SCHEDULE 6 **U.K.**

### PART I **U.K.**

F31  
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#### Textual Amendments

F31 Sch. 6 Pt. I repealed by Finance Act 1938 (c. 46), Sch. 2

### PART II **U.K.**

F32  
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#### Textual Amendments

F32 Sch. 6 Pt. II repealed by Import Duties Act 1958 (c. 6), Sch. 7

## <sup>F33</sup>SCHEDULE 7 **U.K.**

#### Textual Amendments

F33 Sch. 7 repealed by Vehicles (Excise) Act 1949 (c. 89), Sch. 7

F33  
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## <sup>F34</sup>SCHEDULE 8 **U.K.**

#### Textual Amendments

F34 Sch. 8 repealed by Statute Law Revision Act 1950 (c. 6)

F34  
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**Status:**

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

**Changes to legislation:**

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