



Finance Act 1933

1933 CHAPTER 19 23 and 24 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 the National Debt, and to make further provision in connection with finance. [28th June 1933]

Extent Information

E1 For the extent of this Act see [S. 47\(6\)](#)

Commencement Information

I1 Act partly in force at Royal Assent, partly retrospective, see individual sections; all provisions so far as unrepealed wholly in force at 1.2.1991.

PARTS I–IV

1 **F1**

Textual Amendments

F1 [S. 1](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt.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

2 **F2**

Textual Amendments

F2 [S. 2](#) repealed by [Finance Act 1964 \(c. 49\)](#), [Sch. 9](#)

Status: Point in time view as at 27/07/1999.
Changes to legislation: There are currently no known outstanding
effects for the Finance Act 1933. (See end of Document for details)

3 F3

Textual Amendments

F3 S. 3 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt.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

4 F4

Textual Amendments

F4 S. 4 repealed by Finance Act 1940 (c. 29), Sch. 8

5–8 F5

Textual Amendments

F5 Ss. 5–8 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt.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

9 F6

Textual Amendments

F6 S. 9 repealed by Import Duties Act 1958 (c. 6), Sch. 7

10 F7

Textual Amendments

F7 S. 10 repealed by Finance Act 1950 (c. 15), Sch. 8 Pt.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

11 F8

Textual Amendments

F8 S. 11 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt.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

12 F9

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Textual Amendments

F9 S. 12 repealed by [Finance Act 1935 \(c. 24\)](#), [Sch. 2 Pt. II](#)

13–20 **F10**

Textual Amendments

F10 Ss. 13–20 repealed by [Import Duties Act 1958 \(c. 6\)](#), [Sch. 7](#)

21 **F11**

Textual Amendments

F11 S. 21 repealed by [Finance Act 1938 \(c. 46\)](#), [Sch. 2](#)

22–24 **F12**

Textual Amendments

F12 Ss. 22–24 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt.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

25, 26. **F13**

Textual Amendments

F13 Ss. 25, 26 repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), [Sch. 7](#)

27–34 **F14**

Textual Amendments

F14 Ss. 27–34 repealed by [Income Tax Act 1952 \(c. 10\)](#), [Sch. 25](#)

35 **F15**

Textual Amendments

F15 S. 35 repealed by [Statute Law Revision Act 1959 \(c. 68\)](#)

Status: Point in time view as at 27/07/1999.
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36, 37. F16

Textual Amendments

F16 Ss. 36, 37 repealed by Statute Law Revision Act 1950 (c. 6)

38, 39. F17

Textual Amendments

F17 Ss. 38, 39 repealed by Post Office Act 1961 (c. 15), Sch.

PART V

MISCELLANEOUS AND GENERAL

40 F18

Textual Amendments

F18 S. 40 repealed by Finance Act 1936 (c. 34), Sch. 3 Pt. II

41 F19

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.**

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 ^{F20} . . . of the ^{M1}Stamp Act 1891.

Textual Amendments

F20 Words in s. 42 repealed (27.7.1999 with effect as mentioned) by 1999 c. 16, s. 139, Sch. 20 Pt. V(1) Notes 1, 2

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Marginal Citations

M1 1891 c. 39.

43 **F21**

Textual Amendments

F21 S. 43 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), Sch. 13 Pt. I

44 **F22**

Textual Amendments

F22 S. 44 repealed by Statute Law Revision Act 1964 (c. 69)

45 **F23**

Textual Amendments

F23 S. 45 repealed by Finance Act 1962 (c. 44), Sch. 11 Pt. VI

46 **F24**

Textual Amendments

F24 S. 46 repealed by Statute Law (Repeals) Act 1971 (c. 52), Sch. Pt. VIII

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

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

(2) **F25**

(3) **F26**

(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) **F27**

Status: Point in time view as at 27/07/1999.

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Textual Amendments

- F25** S. 47 (2) repealed by [Finance Act 1964 \(c. 49\)](#), **Sch. 9**
F26 S. 47 (3) repealed by [Statute Law Revision Act 1953 \(2 & 3 Eliz. 2 c. 5\)](#)
F27 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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F28F28 SCHEDULES 1, 2

Textual Amendments

F28 Schs. 1, 2 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

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F28

F29F29 SCHEDULE 3

Textual Amendments

F29 Sch. 3 repealed by Finance Act 1940 (c. 29), Sch. 8

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F29

F30F30 SCHEDULE 4

Textual Amendments

F30 Sch. 4 repealed by Finance Act 1938 (c. 46), Sch. 2

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F30

F31F31 SCHEDULE 5

Textual Amendments

F31 Sch. 5 repealed by Import Duties Act 1958 (c. 6), Sch. 7

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F31

Status: Point in time view as at 27/07/1999.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1933. (See end of Document for details)

SCHEDULE 6

PART I

F32
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Textual Amendments

F32 Sch. 6 Pt. I repealed by Finance Act 1938 (c. 46), Sch. 2

PART II

F33
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Textual Amendments

F33 Sch. 6 Pt. II repealed by Import Duties Act 1958 (c. 6), Sch. 7

F34F34 SCHEDULE 7

Textual Amendments

F34 Sch. 7 repealed by Vehicles (Excise) Act 1949 (c. 89), Sch. 7

F34
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F35F35 SCHEDULE 8

Textual Amendments

F35 Sch. 8 repealed by Statute Law Revision Act 1950 (c. 6)

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Status:

Point in time view as at 27/07/1999.

Changes to legislation:

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