



# Finance Act 1948

1948 CHAPTER 49 11 and 12 Geo 6

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance. [30th July 1948]

## Extent Information

**E1** For application of this Act to Northern Ireland see s.82(9)

## Editorial Information

**X1** The only provisions of this Act reproduced in Statutes in Force were ss. 74, 82(1)(6)(8)(9); other unrepealed or partly repealed provisions are Pt. V (ss. 47-68), 78, 82; see Chronological Table of the Statutes which gives authority for repeal of other provisions

## Textual Amendments

**F1** Sch. 10 repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), [Sch. 1 Pt. 8](#)

**F2** Pt. 5 repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), [Sch. 1 Pt. 8](#)

## 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.

## <sup>F3</sup>PART VII

### STAMPS

## Textual Amendments

**F3** Pt. VII repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), [Sch. 1 Pt. 8](#)

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1948. (See end of Document for details)*

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## PART VIII

### MISCELLANEOUS

#### 82 Short title, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1948.
- (6) Part VII of this Act shall be construed as one with the <sup>M1</sup>Stamp Act 1891.
- (8) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment, including this Act.
- (9) Save as otherwise expressly provided, 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.

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#### Marginal Citations

**M1** 1891 c. 39.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1948.