



Finance Act 1939

1939 CHAPTER 41 2 and 3 Geo 6

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 July 1939]

Extent Information

E1 For the extent of this Act see [s. 38\(7\)](#)

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. Some provisions came into force at specific times of day.

PARTS I—IV

1, 2. ^{F1}

Textual Amendments

F1 [Ss. 1, 2](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

3, 4. ^{F2}

Textual Amendments

F2 [Ss. 3, 4](#) repealed by [Import Duties Act 1958 \(c. 6\)](#), [Sch. 7](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

5 F3

Textual Amendments

F3 S. 5 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

6 F4

Textual Amendments

F4 S. 6 repealed by Finance (No. 2) Act 1940 (c. 48), Sch. 10

7, 8. F5

Textual Amendments

F5 Ss. 7, 8 repealed by Import Duties Act 1958 (c. 6), Sch. 7

9, 10. F6

Textual Amendments

F6 Ss. 9, 10 repealed by Vehicles (Excise) Act 1949 (c. 89), Sch. 7

11, 12. F7

Textual Amendments

F7 Ss. 11, 12 repealed by Statute Law Revision Act 1950 (c. 6)

13–19 F8

Textual Amendments

F8 Ss. 13–19 repealed by Income Tax Act 1952 (c. 10), Sch. 25

20–28 F9

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

Textual Amendments

F9 Ss. 20–28 repealed by [Finance Act 1939 \(c.109\)](#),s.20

29–31 **F10**

Textual Amendments

F10 Ss.29–31 repealed with saving by Finance Act 1975(c.7),ss. 50, 52(2), Sch.13 Pt. I

PART V

NATIONAL DEBT

32 **F11**

Textual Amendments

F11 S. 32 repealed by [Statute Law Revision Act 1966 \(c. 5\)](#)

33 **F12**

Textual Amendments

F12 S. 33 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

34 **F13**

Textual Amendments

F13 S. 34 repealed by [Statute Law Revision Act 1959 \(c. 68\)](#)

35 Provisions as to Government stock.

(1) **F14**

(2) A warrant given by the Bank for the payment of any cash bonus payable on behalf of His Majesty’s Government in consideration of any offer made for the exchange of any Government stock shall be deemed to be a cheque within the meaning of the ^{M1}Bills of Exchange Act 1882, . . . **F15**

(3) **F16**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

- (4) In this section the expressions “Government stock” and “the Bank” have the same meaning as they have for the purposes of Part V of the ^{M2}Finance Act 1921.

Textual Amendments

- F14** S. 35(1) repealed by [Finance Act 1942 \(c. 21\)](#), **Sch. 11 Pt. III**
F15 Words repealed by [Statute Law \(Repeals\) Act 1976 \(c. 16\)](#), **Sch. 1 Pt. XVIII**
F16 S. 35(3) repealed by [National Debt Act 1958 \(7 & 8 Eliz. 2 c. 6\)](#), **Sch.**

Marginal Citations

- M1** 1882 c. 61.
M2 1921 c. 32.

PART VI

MISCELLANEOUS

36 **F17**

Textual Amendments

- F17** S. 36 repealed by [Finance Act 1965 \(c. 25\)](#), **Sch. 22 Pt. V**

37

(1) **F18**
(4) **F19**
(5) **F20**
(6) **F21**

Textual Amendments

- F18** Ss. 37(1)–(3) repealed by [Finance Act 1976 \(c. 40\)](#), **Sch. 15 Pt. VI**
F19 Ss. 37(4) repealed (1.8.1970) by [Finance Act 1970 \(c. 24\)](#), **Sch. 8 Pt. IV**
F20 Ss. 37(5) repealed (1.8.1963) by [Finance Act 1963 \(c. 25\)](#), **Sch. 14 Pt. IV**
F21 S. 37(6) repealed by [Finance Act 1976 \(c. 40\)](#), **Sch. 15 Pt. VI**

38 **Short title, construction and extent.**

- (1) This Act may be cited as the Finance Act 1939.
(2) **F22**
(3) **F23**
(4) **F24**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

- (5) Any reference in this Act to any other enactment shall, unless the contrary is expressly provided or the context otherwise requires, be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.
- (6) ^{F25}
- (7) 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.

Textual Amendments

- F22** S. 38(2) repealed by [Import Duties Act 1958 \(c. 6\)](#), [Sch. 7](#)
- F23** S. 38(3) repealed by [Statute Law Revision Act 1953 \(2 & 3 Eliz. 2 c. 5\)](#)
- F24** S. 38(4) repealed by [Finance Act 1975 \(c. 7\)](#), [Sch. 13 Pt. I](#)
- F25** S. 38(6) repealed by [Statute Law \(Repeals\) Act 1986 \(c.12\)](#), s. 1(1), [Sch. 1 Pt. III](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

F26F26 SCHEDULES 1, 2

Textual Amendments

F26 Schs. 1, 2 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

F26

F27F27 SCHEDULE 3

Textual Amendments

F27 Sch. 3 repealed by [Import Duties Act 1958 \(c. 6\)](#), **Sch. 7**

F27

F28F28 SCHEDULE 4

Textual Amendments

F28 Sch. 4 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

F28

F29F29 SCHEDULE 5

Textual Amendments

F29 Sch. 5 repealed by [Finance \(No. 2\) Act 1940 \(c. 48\)](#), **Sch. 10**

F29

F30F30 SCHEDULES 6, 7

Textual Amendments

F30 Schs. 6, 7 repealed by [Import Duties Act 1958 \(c. 6\)](#), **Sch. 7**

F30

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1939. (See end of Document for details)

F31F31 SCHEDULE 8

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Textual Amendments

F31 Sch. 8 repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), [Sch. 7](#)

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F31

F32F32 SCHEDULE 9

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Textual Amendments

F32 Sch. 9 repealed by [Finance \(No. 2\) Act 1939 \(c. 109\)](#), [s. 20](#)

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F32

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1939.