



# Finance Act 1900

1900 CHAPTER 7 63 and 64 Vict

**U.K.**

An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the Law relating to Customs and Inland Revenue and the National Debt, and to make other provision for the financial arrangements of the year.

[9th April 1900]

## Commencement Information

- II** Act partly in force at Royal Assent, partly retrospective; all provisions so far as unrepealed wholly in force at 1.2.1991.

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

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

## Textual Amendments

- F1** [S. 1](#) repealed by [Statute Law Revision Act 1908](#) (c. 49)

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

## Textual Amendments

- F2** [S. 2](#) repealed by [Finance \(1909–10\) Act 1910](#) (c. 8), [Sch. 6](#)

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

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1900. (See end of Document for details)*

#### Textual Amendments

**F3** Ss. 3–7 repealed by Finance Act 1918 (c. 15), Sch. 4

**8** ..... <sup>F4</sup> **U.K.**

#### Textual Amendments

**F4** S. 8 repealed by Finance Act 1901 (c. 7), s. 10(4)

**9** ..... <sup>F5</sup> **U.K.**

#### Textual Amendments

**F5** S. 9 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

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

#### STAMPS

**10** Conveyances on sale. **U.K.**

A conveyance on sale made for any consideration in respect whereof it is chargeable with ad valorem duty, and in further consideration of a covenant by the purchaser to make, or of his having previously made, any substantial improvement of or addition to the property conveyed to him, or of any covenant relating to the subject matter of the conveyance, is not chargeable, and shall be deemed not to have been chargeable, with any duty in respect of such further consideration.

### PARTS III–V **U.K.**

**11** ..... <sup>F6</sup> **U.K.**

#### Textual Amendments

**F6** S. 11 repealed by Finance Act 1940 (c. 29), Sch. 8

**12** ..... <sup>F7</sup> **U.K.**

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1900. (See end of Document for details)*

Textual Amendments

F7 S. 12 repealed by Finance Act 1969 (c. 32), Sch. 21 Pt. V

13 ..... F8 U.K.

Textual Amendments

F8 S. 13 repealed with saving (13.3.75) by Finance Act 1975 (c.7), ss. 50, 52(2)(3), 59(5), Sch 13. Pt I

14 ..... F9 U.K.

Textual Amendments

F9 S. 14 repealed by Finance Act 1952 (c. 33), Sch. 14 Pt. V

15— ..... F10 U.K.  
17.

Textual Amendments

F10 Ss. 15–18, Schs. 1, 2 repealed by Statute Law Revision Act 1908 (c. 49)

PART VI U.K.

GENERAL

18 ..... F11 U.K.

Textual Amendments

F11 Ss. 15–18, Schs. 1, 2 repealed by Statute Law Revision Act 1908 (c. 49)

19 Short title. U.K.

This Act may be cited as the Finance Act 1900.

*Changes to legislation:* There are currently no known outstanding  
effects for the Finance Act 1900. (See end of Document for details)

F12F12FIRST, SECOND  
SCHEDULES U.K.

Textual Amendments

F12 Ss. 15–18, Schs. 1, 2 repealed by Statute Law Revision Act 1908 (c. 49)

F12

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1900.