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**Changes to legislation:** There are currently no known outstanding effects for the Statute Law (Repeals) Act 2008, Cross Heading: Finance Act 1901 (c. 7). (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### CONSEQUENTIAL AND CONNECTED PROVISIONS

##### *Finance Act 1901 (c. 7)*

3 In section 10 of the Finance Act 1901 (addition or deduction of new or altered duties in the case of contract), after subsection (3) insert—

“(3A) This section applies whether or not the goods have undergone a process of manufacture or preparation, or have become a part or ingredient of other goods.”.

**Changes to legislation:**

There are currently no known outstanding effects for the Statute Law (Repeals) Act 2008, Cross  
Heading: Finance Act 1901 (c. 7).