



# Finance Act 1902

1902 CHAPTER 72 Edw 7

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. [22nd July 1902]

## Modifications etc. (not altering text)

- C1 Preamble omitted under authority of [Statute Law Revision Act 1927 \(c. 42\)](#)
- C2 The text for the whole Act was taken from S.I.F. group 99:3 (Public Finance and Economic Controls: National Debt) and for ss. 9, 12(1) from S.I.F. group 114 (Stamp Duty).

## Commencement Information

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

## PART I

### CUSTOMS AND EXCISE

1 ..... F1

## Textual Amendments

- F1 S. 1 repealed by [Finance Act 1903 \(c. 8\)](#), [Sch. 2](#)

2-4 ..... F2

*Status: Point in time view as at 27/07/1999.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 1902 (repealed). Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)*

**Textual Amendments**

**F2** Ss. 2–4 repealed by Statute Law Revision Act 1927 (c. 42)

**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**F3** S. 5 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt.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**F4** S. 6 repealed by Finance Act 1903 (c. 8), Sch. 2

**7** **Amendment of 1 Edw. 7. c. 7, s. 10.**

Section ten of the Finance Act 1901, applies although the goods have undergone a process of manufacture or preparation, or have become a part or ingredient of other goods.

**8** ..... **F5**

**Textual Amendments**

**F5** S. 8 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

**PART II**

**STAMPS**

**F69** .....

**Textual Amendments**

**F6** S. 9 repealed (27.7.1999 but with effect as mentioned in the Notes to the repealing provision) by 1999 c. 16, s. 139, Sch. 20 Pt. V(2), Notes 1, 2

*Status: Point in time view as at 27/07/1999.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 1902 (repealed). Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)*

### PART III

10 ..... F7

#### Textual Amendments

F7 S. 10 repealed by Statute Law Revision Act 1927 (c. 42)

### PART IV

11 ..... F8

#### Textual Amendments

F8 S. 11 repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), Sch. 1 Pt. III

### PART V

#### GENERAL

12 Short title.

(1) This Act may be cited as the Finance Act 1902.

(2) ..... F9

#### Textual Amendments

F9 S. 12(2) repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

---

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

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 1902 (repealed). Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)*

---

**F10**FIRST AND  
SECOND SCHEDULES

**Textual Amendments**

**F10** Schs. 1, 2 repealed by Finance Act 1903 (c. 8), Sch. 2

.....  
**F10**

**Status:**

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

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 1902 (repealed). Any changes that have already been made by the team appear in the content and are referenced with annotations.