



# Finance (1909–10) Act 1910

1910 CHAPTER 8 10 Edw 7 and 1 Geo 5

## PART I

### DUTIES ON LAND VALUES

1—32. ....<sup>F1</sup>

#### Textual Amendments

**F1** Ss. 1–32, 33(1), (3)–(5), 34–42, repealed by [Finance Act 1967 \(c. 54\)](#), s. 45(8), [Sch. 16 Pt. VIII](#)

#### *Appeals*

### 33 Appeals to referees.

(1) .....<sup>F2</sup>

<sup>F3</sup>(2) .....

#### Textual Amendments

**F2** Ss. 1–32, 33(1), (3)–(5), 34–42, repealed by [Finance Act 1967 \(c. 54\)](#), s. 45(8), [Sch. 16 Pt. VIII](#)

**F3** S. 33(2) repealed (5.11.1993) by [1993 c. 50](#), s. 1(1), [Sch. 1 Pt. IX](#)

#### Modifications etc. (not altering text)

**C1** Jurisdiction of panel of referees appointed under Part I of this Act transferred to Lands Tribunal by [Lands Tribunal Act 1949 \(c. 42\)](#), [s. 1\(3\)\(a\)](#)

34— .....<sup>F4</sup>  
42.

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*Changes to legislation: There are currently no known outstanding effects for the Finance (1909–10) Act 1910. (See end of Document for details)*

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#### Textual Amendments

**F4** [Ss. 1–32, 33\(1\), \(3\)–\(5\), 34–42](#), repealed by [Finance Act 1967 \(c. 54\)](#), s. 45(8), **Sch. 16 Pt. VIII**

### PARTS II–IV

**43—** ..... **F5**  
**45.**

#### Textual Amendments

**F5** [Ss. 43–45](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

**46** ..... **F6**

#### Textual Amendments

**F6** [S. 46](#) repealed by [Statute Law \(Repeals\) Act 1971 \(c. 52\)](#), **Sch. Pt. VIII**

**47** ..... **F7**

#### Textual Amendments

**F7** [S. 47](#) repealed by [Statute Law Revision Act 1952 \(2 & 3 Eliz. 2c. 5\)](#)

**48—** ..... **F8**  
**52.**

#### Textual Amendments

**F8** [Ss. 48–52](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**

**53** ..... **F9**

#### Textual Amendments

**F9** [S. 53](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**54–56** ..... **F10**

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**Textual Amendments**

**F10** Ss. 54–56 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

57 ..... **F11**

**Textual Amendments**

**F11** S. 57 repealed by Finance Act 1969 (c. 32), s. 61(6), **Sch. 21 Pt. V**

58 ..... **F12**

**Textual Amendments**

**F12** S. 58 repealed by Finance Act 1945 (c. 47), **Sch. 11 Pt. IV**

59 ..... **F13**

**Textual Amendments**

**F13** S. 59 repealed by Finance Act 1968 (c. 44), s. 61(10), **Sch. 20 Pt. IV** and Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

60 ..... **F14**

**Textual Amendments**

**F14** S. 60 repealed by Finance Act 1963 (c. 25), s. 73(7)(b), **Sch. 13 Pt. III** and Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

61 ..... **F15**

**Textual Amendments**

**F15** S. 61 repealed by Small Estates (Representation) Act 1961 (c. 37), **Sch. 2**; Finance Act 1963 (c. 25), s. 73(7)(b), **Sch. 13 Pt. III** and Finance Act 1975 (c. 7), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

62 ..... **F16**

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#### Textual Amendments

**F16** S. 62 repealed by [Finance Act 1920 \(c. 18\)](#), **Sch. 4**

**63** ..... **F17**

#### Textual Amendments

**F17** S. 63 repealed by [Finance Act 1930 \(c. 28\)](#), s. 40, **Sch. 3 Pt. IV**

**64** ..... **F18**

#### Textual Amendments

**F18** S. 64 repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), 59(5), **Sch. 13 Pt. I**

**65** ..... **F19**

#### Textual Amendments

**F19** S. 65 repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**66–72** ..... **F20**

#### Textual Amendments

**F20** Ss. 66–72 repealed by [Income Tax Act 1918 \(c. 40\)](#), **Sch. 7**

## PART V

### STAMPS

**73** ..... **F21**

#### Textual Amendments

**F21** S. 73 repealed by [Finance Act 1958 \(c. 56\)](#), **Sch. 9 Pt. III**

**74** ..... **F22**

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**Textual Amendments**

**F22** [S. 74](#) repealed by [Finance Act 1985 \(c. 54, SIF 114\)](#), ss. 82(1), 98(6), **Sch. 27 Pt. IX(1)**

**75, 76.** ..... **F23**

**Textual Amendments**

**F23** [Ss. 75,76](#) repealed by [Finance Act 1963 \(c. 25, SIF 99:3\)](#), **Sch. 14 Pt. IV**

**77-79** ..... **F24**

**Textual Amendments**

**F24** [Ss. 77–79](#) repealed by [Finance Act 1987 \(c. 16, SIF 114\)](#), ss. 49(1), 72(7), **Sch. 16 Pt. VIII**

**PARTS VI, VII**

**80** ..... **F25**

**Textual Amendments**

**F25** [S. 80](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)

**81** (1) ..... **F26**

(2) ..... **F27**

**Textual Amendments**

**F26** [S. 81 \(1\)](#) repealed by [Finance Act 1918 \(c. 15\)](#), **Sch. 4**

**F27** [S. 81 \(2\)\(3\)](#) repealed by [Import Duties Act 1958 \(c. 6\)](#), **Sch. 7**

**82** ..... **F28**

**Textual Amendments**

**F28** [S. 82](#) repealed by [Finance Act 1918 \(c. 15\)](#), **Sch. 4**

**83** ..... **F29**

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Textual Amendments

F29 S. 83 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

84— ..... F30  
86.

Textual Amendments

F30 Ss. 84–86 repealed by Finance Act 1920 (c. 18), Sch. 4

87 ..... F31

Textual Amendments

F31 S. 87 repealed by Licensing Act 1953 (c. 46), Sch. 10

88  
(1) ..... F32  
(2) ..... F33  
(3) ..... F34

Textual Amendments

F32 S. 88 (1) repealed by Local Government Act 1929 (c. 17), Sch. 12 Pt. VI and Local Government  
(Scotland) Act 1929 (c. 25), Sch. 9  
F33 S. 88 (2) repealed by Statute Law Revision Act 1964 (c. 79)  
F34 S. 88 (3) repealed by Revenue Act 1911 (c. 2), Sch.

89 ..... F35

Textual Amendments

F35 S. 89 repealed by Statute Law Revision Act (Northern Ireland) 1954 (c. 35)

90, 91. .... F36

Textual Amendments

F36 Ss. 90, 91 repealed by Statute Law Revision Act 1963 (c. 30)

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## PART VIII

### GENERAL

92 ..... F37

#### Textual Amendments

F37 S. 92 repealed by Customs and Excise Act 1952 (c. 44), Sch. 12 Pt. I

93 ..... F38

#### Textual Amendments

F38 S. 93 repealed by Statute Law Revision Act 1964 (c. 79)

94 **Penalty for making false statement or representation.**

If any person for the purpose of obtaining any allowance, reduction, rebate, or repayment in respect of any duty under this Act, either for himself or for any other person, or in any return made with reference to any duty under this Act, knowingly makes any false statement or false representation, he shall be liable on summary conviction to imprisonment for a term not exceeding six months . . . F39

#### Textual Amendments

F39 Words omitted by virtue of (E.W.) Criminal Justice Act 1948 (c. 58), s. 1(2) and (S.) Criminal Procedure (Scotland) Act 1975 (c. 21), s. 221(2)

95 ..... F40

#### Textual Amendments

F40 S. 95, 96(1) repealed by Statute Law Revision Act 1927 (c. 42)

96 **Repeals, construction and short title.**

(1) ..... F41

(2) . . . F42 any reference to “the Commissioners” in any . . . F42 Part of this Act shall be construed as a reference to the Commissioners of Inland Revenue.

(3) ..... F43

(4) ..... F44

(5) Part V. of this Act shall be construed together with the M1 Stamp Act 1891.

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(6) ..... **F45**

(7) This Act may be cited as the Finance (1909–10) Act 1910.

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**Textual Amendments**

- F41** [S. 95, 96\(1\)](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)  
**F42** Words repealed by [Statute Law \(Repeals\) Act 1971 \(c. 52\)](#), **Sch. Pt. VIII**  
**F43** [S. 96 \(3\)](#) repealed by [Finance Act 1975 \(c. 7\)](#), **Sch. 13 Pt. I**  
**F44** [S. 96 \(4\)](#) repealed by [Statute Law Revision Act 1927 \(c. 42\)](#)  
**F45** [S. 96 \(6\)](#) repealed by [Import Duties Act 1958 \(c. 6\)](#), **Sch. 7**
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**Marginal Citations**

- M1** [1891 c. 39](#).



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