



Finance Act 1937

1937 CHAPTER 54 1 Edw 8 and 1 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. [30th July 1937]

Extent Information

E1 For application of this Act to Northern Ireland see [s. 34\(5\)](#)

Editorial Information

X1 The text of ss. 28, 29, Sch.2 was taken from S.I.F. Group 99:3 (Public Finance and Economic Controls: National Debt), ss. 5(2), 34(1)(4)(5) from S.I.F. Group 4:3 (Animals: Game); provisions omitted from S.I.F. have been dealt with as referred to in other commentary.

Modifications etc. (not altering text)

C1 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

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.

PART I

CUSTOMS AND EXCISE

1, 2.^{F1}

Textual Amendments

F1 [Ss. 1, 2 repealed by Statute Law Revision Act 1950 \(c. 6\)](#)

Status: Point in time view as at 01/07/2004.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1937. (See end of Document for details)

3, 4. F2

Textual Amendments
F2 Ss. 3, 4 repealed by [Import Duties Act 1958 \(c. 6\)](#), s. 16(4), [Sch. 7](#)

5 Repeal of male servant duty, and effect thereof on game licence duty.

- (1) The duty of excise chargeable under the Revenue Act, 1869, in respect of male servants shall cease to be chargeable and no licence shall be required to be taken out under that Act in respect of the employment of a male servant :
Provided that nothing in the foregoing provisions of this subsection shall affect the rate of the duty chargeable under the Game Licences Act, 1860, in respect of licenses to kill game taken out or renewed on behalf of servants employed as gamekeepers, and accordingly the provisions of that Act set out in the first column of the Second Schedule to this Act shall be amended in the manner shown in the second column of that Schedule.
- (2) No licence to kill game shall be taken out or renewed by any person under the ^{M1}Game Licences Act, 1860, on behalf of a servant employed as a gamekeeper unless that person has signed and delivered to the officer issuing or renewing the licence a declaration in writing in such form and containing such particulars as may be prescribed by the Treasury, and, if any person makes a statement which he knows to be false in any such declaration, he shall be liable to an excise penalty of [^{F3}level 2 on the standard scale].

(3) F4

Textual Amendments

F3 Words substituted by virtue of (E.W.) [Criminal Law Act 1977 \(c. 45, SIF 39:1\)](#), s. 31, [Customs and Excise Management Act 1979 \(c. 2, SIF 40:1\)](#), ss. 1, 156 and [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), s. 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289C, 289G, and [Customs and Excise Management Act 1979 \(c. 2, SIF 40:1\)](#), ss. 1, 156

F4 S. 5(3) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

Modifications etc. (not altering text)

C2 The text of s. 5(1) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

M1 1860 c. 90.

6 F5

Textual Amendments
F5 S. 6 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

Status: Point in time view as at 01/07/2004.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1937. (See end of Document for details)

7–9 F6

Textual Amendments

F6 Ss. 7–9 repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), s. 30, [Sch. 7](#)

10– 18 F7

Textual Amendments

F7 Pt. II (ss. 10–18) repealed (with savings) by [Income Tax Act 1952 \(c. 10\)](#), s. 527, [Sch. 25](#)

19–25 F8

Textual Amendments

F8 Pt. III (ss. 19–25) repealed (with savings) by [Finance Act 1965 \(c. 25\)](#), s. 97(5), [Sch. 22 Pt. V](#)

PART IV.

NATIONAL DEBT.

26, 27. F9

Textual Amendments

F9 Ss. 26, 27 repealed by [Statute Law Revision Act 1959 \(c. 68\)](#)

28 Advertisement of applications for unclaimed stock, dividends and other moneys.

(1) Where an application is made for a direction under section fifty-five of the ^{M2}National Debt Act, 1870 (which, as extended by paragraph 6 of the Third Schedule to the ^{M3}Finance Act, 1921, relates to unclaimed stock, dividends and principal moneys payable on redemption) either—

- (a) for the re-transfer of any stock the nominal value whereof exceeds twenty pounds; or
- (b) for the payment of any dividends or other moneys amounting in all to more than twenty pounds;

the direction may, if the [^{F10}Registrar of Government Stock] thinks fit, be withheld until three months after public notice of the application has been given by advertisement in such manner and containing such particulars as he may direct.

^{F11}(2)

Status: Point in time view as at 01/07/2004.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1937. (See end of Document for details)

(3) F12

Textual Amendments

- F10 Words in s. 28(1) substituted (1.7.2004) by [Government Stock \(Consequential and Transitional Provision\) \(No.2\) Order 2004 \(S.I. 2004/1662\)](#), art. 1, Sch. para. 1, **Sch. para. 11(2)** (with art. 3)
- F11 S. 28(2) omitted (1.7.2004) by virtue of [Government Stock \(Consequential and Transitional Provision\) \(No.2\) Order 2004 \(S.I. 2004/1662\)](#), art. 1, Sch. para. 1, **Sch. para. 11(3)** (with art. 3)
- F12 S. 28(3) repealed by [Statute Law Revision Act 1950](#) (c. 6)

Marginal Citations

- M2 33 & 34 Vict. c. 71.
- M3 10 & 11 Geo. 5. c. 32.

29 F13

Textual Amendments

- F13 S. 29 repealed by [Statute Law \(Repeals\) Act 1986](#) (c. 12), s. 1(1), **Sch. 1 Pt. III**

PART V

MISCELLANEOUS AND GENERAL

30 F14

Textual Amendments

- F14 S. 30 repealed by [Finance Act 1938](#) (c. 46), s. 55(7), **Sch. 5**

31 F15

Textual Amendments

- F15 S. 31 repealed by [Finance Act 1972](#) (c. 41), ss. 121, 134(7), Sch. 26 para. 27, **Sch. 28 Pt. VII**; (with savings) by [Finance Act 1975](#) (c. 7), ss. 50, 52(2)(3), 59, **Sch. 13 Pt. I**

32 F16

Textual Amendments

- F16 S. 32 repealed by [Post Office Act 1961](#) (c. 15), s. 28(1), **Sch.**

Status: Point in time view as at 01/07/2004.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1937. (See end of Document for details)

33 **F17**

Textual Amendments

F17 S. 33 repealed by [Finance Act 1962 \(c. 44\)](#), s. 34(7), [Sch. 11 Pt. VI](#)

34 Short title, construction, extent and repeals.

(1) This Act may be cited as the Finance Act, 1937.

(2) **F18**

(3) **F19**

(4) Any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended by any subsequent enactment, including (unless the context otherwise requires) this Act.

(5) 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.

(6) **F20**

Textual Amendments

F18 S. 34(2) repealed by [Import Duties Act 1958 \(c. 6\)](#), s. 16(4), [Sch. 7](#)

F19 S. 34(3) repealed by [Statute Law Revision Act 1953 \(c. 6\)](#)

F20 S. 34(6) repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

Status: Point in time view as at 01/07/2004.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1937. (See end of Document for details)

FIRST SCHEDULE

. . . F21

Textual Amendments

F21 Sch. 1 repealed by [Import Duties Act 1958 \(c. 6\)](#), s. 16(4), [Sch. 7](#)

SECOND SCHEDULE

AMENDMENT OF GAME LICENCES ACT, 1860. (23 & 24 VICT. C. 90)

Modifications etc. (not altering text)

C3 The text of Sch. 2 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

section two	For the words “servant for whom he shall be chargeable to the duty of assessed taxes” there shall be substituted the words “male servant employed by him”.
section seven	For the words “and being charged or liable to be charged to the assessed tax on servants in respect of any gamekeeper by whomsoever deputed or appointed and” there shall be substituted the words “employing any male servant as a gamekeeper”, and for the words “servant of any other person who shall be duly charged to the assessed tax on servants in respect of such servant, whether as gamekeeper or in any other capacity” there shall be substituted the words “servant of any other person”.
section eight	For the words “another servant” there shall be substituted the words “another male servant”, and for the words from “person in his service” to “servants as aforesaid” there shall be substituted the words “male person in his service, or in the service of the same master”.

Status: Point in time view as at 01/07/2004.
Changes to legislation: There are currently no known outstanding
effects for the Finance Act 1937. (See end of Document for details)

THIRD SCHEDULE

. . . F22

Textual Amendments

F22 Sch. 3 repealed (with savings) by [Income Tax Act 1952 \(c. 10\)](#), s. 527, [Sch. 25](#)

FOURTH AND FIFTH SCHEDULES

. . . F23

Textual Amendments

F23 Schs. 4, 5 repealed (with savings) by [Finance Act 1965 \(c. 25\)](#), s. 97(5), [Sch. 22 Pt. V](#)

SIXTH SCHEDULE

. . . F24

Textual Amendments

F24 Sch. 6 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

Status:

Point in time view as at 01/07/2004.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1937.