



Finance Act 1924

CHAPTER 21

FINANCE ACT 1924

PART I

CUSTOMS AND EXCISE

- 1 Duty on tea
- 2 Reduced duties on cocoa
- 3 Reduced duties on coffee, chicory, and coffee substitutes
- 4 Reduced customs duties on sugar
- 5 Reduced excise duties on sugar
- 6 Rate of entertainments duty, and further relief from duty for certain charitable entertainments
- 7 Amendment of s. 11 of Finance Act, 1923
- 8 Continuation of increased medicine duties
- 9 Continuation of new import duties until 1st August, 1924
- 10 Repeal of duty on certain table waters
- 11 Increased rebate from excise and customs duties in case of black beer, &
c
- 12 Annual value for the purpose of duty on excise licences
- 13 Amendment as to methylated spirits
- 14 Drawback on exportation of blended tea
- 15 Amendment of s.6 of Revenue Act, 1909
- 16 Amendment of s.4 of Finance Act, 1915
- 17 Game certificates and gun licences taken out in Northern Ireland to be available in Great Britain
- 18 Amendments as to licences for mechanically propelled vehicles

PART II

INCOME TAX AND INHABITED HOUSE DUTY

- 19 Income tax and super-tax for 1924-25
- 20 Repeal of inhabited house duty
- 21 Increase of amount of deduction under ss.19 and 20 of Finance Act, 1920
- 22 Extension of s. 19 of Finance Act, 1920
- 23 Exemption of certain profits of agricultural societies
- 24 Amendment of subs. (3) of s.39 of Income Tax Act, 1918
- 25 Amendment of Rule 8 of No.V in Schedule A
- 26 Relief from tax assessed on income under Case V of Schedule D
- 27 Right of appeal on questions of domicile, ordinary residence and residence
- 28 Income tax on war bonus, & c
- 29 Rate of tax at which repayments in respect of deduction or allowance under Part II of Finance Act, 1920, are to be made
- 30 Power to recover summarily small amounts of income tax
- 31 Extension of s. 18 of Finance Act, 1923
- 32 Continuation of s. 21 of Finance Act, 1923
- 33 Explanation of income tax deduction to be annexed to dividend warrants, &c

PART III

MISCELLANEOUS AND GENERAL

- 34 Termination of corporation profits tax
- 35 Amendment as to stamp duty on leases of certain dwelling-houses
- 36 Exemption from stamp duty on receipts for salaries, wages, and superannuation and other like allowances
- 37 Exemption from stamp duty of securities issued under Treaty with Turkey
- 38 Extension of s.14 of Finance Act, 1900
- 39 Provision for quarterly payment of savings bank annuities
- 40 Continuance during current financial year of s. 58 of 10 & 11 Geo.5 c.18
- 41 Construction, short title, application, and repeal

SCHEDULES.**FIRST SCHEDULE — Sugar, &c****PART I — DUTIES****PART II — DRAWBACKS AND ALLOWANCES****PART III — PROVISIONS AS TO DUTIES, DRAWBACKS AND ALLOWANCES**

- 1 The charge of a specified amount of duty, or the...
- 2 Molasses imported into, or produced in bond in, Great Britain...
- 3 The customs and the excise drawbacks in respect of beer,...
- 4 The Commissioners in allowing drawback in respect of any manufactured...
- 5 Notwithstanding anything in this Act, drawbacks and allowances shall be...

- 6 If any person acts in contravention of any prescribed condition,...
- 7 In this Schedule, unless the context otherwise requires,—

SECOND — Rate of Entertainments Duty
SCHEDULE

THIRD SCHEDULE — Enactments Repealed