



Finance Act 1935

1935 CHAPTER 24 25 and 26 Geo 5

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.

[10th July 1935]

PART I

1 F1

Textual Amendments

F1 S. 1 repealed by [Finance Act 1952 \(c. 33\)](#), s. 76(8), [Sch. 14 Pt. II](#)

2 F2

Textual Amendments

F2 S. 2 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

3, 4. F3

Textual Amendments

F3 Ss. 3, 4 repealed by [Vehicles \(Excise\) Act 1949 \(c. 89\)](#), s. 30, [Sch. 7](#)

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1935. (See end of Document for details)

5 **F4**

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Textual Amendments

F4 [S. 5](#) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

6 **F5**

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Textual Amendments

F5 [S. 6](#) repealed by [Finance Act 1936 \(c. 34\)](#), ss. 3, 35, [Sch. 4](#)

7 **F6**

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Textual Amendments

F6 [S. 7](#) repealed by [Import Duties Act 1958 \(c. 6\)](#), s. 16(4), [Sch. 7](#)

8 **F7**

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Textual Amendments

F7 [S. 8](#) repealed by [Import Duties Act 1958 \(c. 6\)](#), ss. 3(1), 16(4), [Schs. 2, 7](#)

9 **F8**

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Textual Amendments

F8 [S. 9](#) repealed by [Import Duties Act 1958 \(c. 6\)](#), s. 16(4), [Sch. 7](#)

10 **F9**

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Textual Amendments

F9 [S. 10](#) repealed by [Finance Act 1951 \(c. 43\)](#), s. 44(9), [Sch. 7](#)

11 **F10**

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Textual Amendments

F10 S. 11 repealed by Import Duties Act 1958 (c. 6), s. 16(4), Sch. 7

12— F11
16.

Textual Amendments

F11 Ss. 12–16 repealed by Customs and Excise Act 1952 (c. 44), s. 320, Sch. 12 Pt. I

PART II.

17— F12
26.

Textual Amendments

F12 Ss. 17–26 repealed with saving by Income Tax Act 1952 (c. 10), s. 527, Sch. 25

PART III.

27 F13

Textual Amendments

F13 S. 27 repealed by Statute Law Revision Act 1959

28— F14
31.

Textual Amendments

F14 Ss. 28–31 repealed by National Loans Act 1968 (c. 13), ss. 3(8), 24(2), Sch. 6 Pt. II

PART IV

MISCELLANEOUS AND GENERAL

32 F15

*Status: Point in time view as at 01/02/1991.**Changes to legislation: There are currently no known outstanding effects for the Finance Act 1935. (See end of Document for details)***Textual Amendments****F15** S. 32 repealed by [Miscellaneous Financial Provisions Act 1955 \(4–5 Eliz. 2 c. 6\)](#), s. 4(4), **Sch. 2 Pt. II**

33

F16

Textual Amendments**F16** S. 33 repealed by [Finance Act 1969 \(c. 32\)](#), s. 61(6), **Sch. 21 Pt. V****34 Summary proceedings in revenue cases in Northern Ireland.**

- (1) The Summary Jurisdiction Acts (Northern Ireland) shall, notwithstanding any special provisions to the contrary contained in any enactment relating to His Majesty's revenue under the control of the Commissioners of Inland Revenue . . . ^{F17} apply to all informations, complaints, and other summary proceedings in Northern Ireland under or by virtue of any such enactment:

. . . ^{F18}

- (2) A resident magistrate in Northern Ireland shall have power to reduce the amount of any pecuniary penalty which he has power to impose for an offence against any such enactment as aforesaid, notwithstanding that the amount of the penalty is prescribed by that enactment.

- (3) . . . ^{F19}

- (4) In this section the expression "Summary Jurisdiction Acts (Northern Ireland)" means the Summary Jurisdiction (Ireland) Acts and any Act of the Parliament of Northern Ireland, whether passed before or after the date on which this section comes into operation, amending those Acts.

- (5) . . . ^{F20}

Textual Amendments**F17** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I****F18** Proviso repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I****F19** S. 34(3) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, **Sch. 12 Pt. I****F20** S. 34(5)(6) repealed by [Statute Law Revision Act 1950 \(14 Geo. 6 c. 6\)](#)**Modifications etc. (not altering text)****C3** S. 34(4) amended by [Northern Ireland Constitution Act 1973 \(c. 36, SIF 29:2\)](#), s. 40, **Sch. 5 para. 1(1)****35 †Short title, construction, extent and repeals.**

- (1) This Act may be cited as the Finance Act, 1935.

- (2) . . . ^{F21}

- (3) . . . ^{F22}

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(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) F21

(6) 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.

(7) F23

Textual Amendments

F21 S. 35(2)(5) repealed by [Import Duties Act 1958 \(c. 6\)](#), s. 16(4), **Sch. 7**

F22 S. 35(3) repealed by [Statute Law Revision Act 1953 \(2 & 3 Eliz. 2 c. 5\)](#)

F23 S. 35(7) repealed by [Statute Law Revision Act 1950 \(14 Geo. 6 c. 6\)](#)

Modifications etc. (not altering text)

C4 Unreliable marginal note

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F24F24SCHEDULE 1

Textual Amendments
F24 Sch. 1 repealed by Finance (No. 2) Act 1940 (c. 48), s. 42(8), Sch. 10 and Theft Act 1968 (c. 60), s. 33(3)

..... F24

F25F25SCHEDULE 2

Textual Amendments
F25 Sch. 2 repealed by Statute Law Revision Act 1950 (14 Geo. 6 c. 6)

..... F25

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1935.