



# Finance Act 1917

1917 CHAPTER 31 7 and 8 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. [2nd August 1917]

## Commencement Information

**II** Act partly in force at Royal Assent, partly retrospective; all provisions so far as unrepealed in force at 1.2.1991.

**1, 2.** ..... <sup>F1</sup>

## Textual Amendments

**F1** [Ss. 1, 2](#) and preamble repealed by Statute Law Revision Act 1927

**3** ..... <sup>F2</sup>

## Textual Amendments

**F2** [S. 3](#) repealed by [Finance Act 1924 \(c. 21\)](#), [ss. 6, 41](#), [Schs. 2, 3](#)

**4, 5.** ..... <sup>F3</sup>

## Textual Amendments

**F3** [Ss. 4, 5](#) repealed by Statute Law Revision Act 1927

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1917. (See end of Document for details)

6 ..... F4

**Textual Amendments**

F4 S. 6 repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

7, 8. .... F5

**Textual Amendments**

F5 Ss. 7, 8 repealed by Statute Law Revision Act 1927

9 ..... F6

**Textual Amendments**

F6 S. 9 repealed by Finance Act 1920 (c. 18), s. 64(3), **Sch. 4**

10 ..... F7

**Textual Amendments**

F7 S. 10 repealed by Statute Law Revision Act 1927

11–19 ..... F8

**Textual Amendments**

F8 Ss. 11–19 repealed by Income Tax 1918 (c. 40), s. 238, **Sch. 7**

20–28 ..... F9

**Textual Amendments**

F9 Ss. 20–28 repealed by Statute Law Revision Act 1964

29 ..... F10

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1917. (See end of Document for details)*

**Textual Amendments**

**F10** S. 29 repealed (with savings) by Finance Act 1975 (c. 7), s. 50, 52(2)(3), 59, Sch. 13 Pt. I

- 30** (1) ..... **F11**  
(2) ..... **F12**

**Textual Amendments**

**F11** S. 30(1) repealed by Finance Act 1985 (c. 54, SIF 114), s.98(6), Sch.27 Pt.IX(2)  
**F12** S. 30(2)(3) repealed by Statute Law Revision Act 1927 (c. 42)

- 31** ..... **F13**

**Textual Amendments**

**F13** S. 31 repealed by Statute Law Revision Act 1927

- 32** ..... **F14**

**Textual Amendments**

**F14** S. 32 repealed by Finance Act 1933 (c. 19), ss. 37, 47, Sch. 8

- 33** ..... **F15**

**Textual Amendments**

**F15** S. 33 repealed by National Debt Act 1958 (c. 6), s. 17(1), Sch.

**PART VI**

NATIONAL DEBT AND LOANS

- 34** ..... **F16**

**Textual Amendments**

**F16** S. 34 repealed by Statute Law (Repeals) Act 1978 (c. 45), s. 1(1) Sch. 1 Pt. IX

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1917. (See end of Document for details)*

**35** ..... <sup>F17</sup>

**Textual Amendments**  
**F17** S. 35 repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), Sch. 1 Pt. III

**36** ..... <sup>F18</sup>

**Textual Amendments**  
**F18** S. 36 repealed by Statute Law Revision Act 1950

**37 Provisions facilitating dealings with Government stock.**

(1) ..... <sup>F19</sup>

(4) It is hereby declared that stock or registered bonds issued under the War Loan Acts 1914 to 1916, and any other Act authorising the raising of any sum for the purposes of the present war . . . <sup>F20</sup> shall be subject to the provisions of [<sup>F21</sup>the <sup>M1</sup>National Debt Act 1870] and any enactment amending that Act, so far as is consistent with the tenor of the Act under which the loan is raised and save as is otherwise provided by any other Act.

(5) ..... <sup>F19</sup>

**Textual Amendments**  
**F19** S. 37(1)—(3)(5) repealed by Finance Act 1942 (c. 21), Sch. 11 Pt. III  
**F20** Words repealed by Finance Act 1942 (c. 21), Sch. 11 Pt. III  
**F21** Words substituted by Finance Act 1942 (c. 21), Sch. 11 Pt. II

**Marginal Citations**  
**M1** 1870 c. 71.

**PART VII**

**GENERAL**

**38 Construction and short title.**

(1) ..... <sup>F22</sup>

... <sup>F23</sup>

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(2) This Act may be cited as the Finance Act 1917.

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1917. (See end of Document for details)

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### Textual Amendments

- F22** Words repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, **Sch. 12 Pt. I**
- F23** Words repealed (with savings) by [Finance Act 1975 \(c. 7\)](#), s. 50, 52(2)(3), 59, **Sch. 13 Pt. I**
- F24** Words repealed by Statute Law Revision Act 1927
- F25** Words repealed by Statute Law Revision Act 1964

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1917. (See end of Document for details)*

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F26F26  
FIRST AND  
SECOND SCHEDULES

.....  
**Textual Amendments**

**F26** [Schs. 1, 2](#) repealed by Statute Law Revision Act 1927

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F26

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1917.