



Finance Act 1895

1895 CHAPTER 16 58 and 59 Vict

An Act to grant certain Duties of Customs and Inland Revenue, to repeal and alter other Duties, and to amend the Law relating to Customs and Inland Revenue and to make Provision for the Financial Arrangements of the Year. [30th May 1895]

Commencement Information

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

PART I

1—5 ^{F1}

Textual Amendments

F1 Ss. 1—5 repealed by [Statute Law Revision Act 1908 \(c. 49\)](#)

6—8 ^{F2}

Textual Amendments

F2 Ss. 6—8 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1895. (See end of Document for details)

PART II

STAMPS

9 ^{F3}

Textual Amendments
F3 S. 9 repealed by Finance Act 1970 (c. 24), Sch. 8 Pt. V

10 ^{F4}

Textual Amendments
F4 S. 10 repealed by Statute Law Revision Act 1908 (c. 49)

11 ^{F5}

Textual Amendments
F5 S. 11 repealed by Finance Act 1917 (c. 31), s. 30

12 Collection of stamp duty in cases of property vested by Act or purchased under statutory power.

Where after the passing of this Act, by virtue of any Act, whether passed before or after this Act, either—

(a) any [^{F6}stock or marketable securities are] vested by way of sale in any person;
or

(b) any person is authorised to purchase [^{F7}stock or marketable securities];

such person shall within three months after the passing of the Act, or the date of vesting, whichever is later, or after the completion of the purchase, as the case may be, produce to the Commissioners of Inland Revenue a copy of the Act printed by the Queen’s printer of Acts of Parliament or some instrument relating to the vesting in the first case, and an instrument of [^{F8}transfer] of the property in the other case, duly stamped with the ad valorem duty payable upon a [^{F8}transfer] on sale of the property; and in default of such production, the duty with interest thereon at the rate of five per cent. per annum from the passing of the Act, date of vesting, or completion of the purchase, as the case may be, shall be a debt to Her Majesty from such person.

Textual Amendments
F6 Words in s. 12(a) substituted (with effect in accordance with s. 125(8) of the amending Act) by Finance Act 2003 (c. 14), Sch. 20 para. 4(a)
F7 Words in s. 12(b) substituted (with effect in accordance with s. 125(8) of the amending Act) by Finance Act 2003 (c. 14), Sch. 20 para. 4(b)

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F8 Word in s. 12 substituted (with effect in accordance with s. 125(8) of the amending Act) by Finance Act 2003 (c. 14), **Sch. 20 para. 4(c)**

Modifications etc. (not altering text)

- C1** S. 12 excluded by enactments listed in the [Chronological Table of the Statutes](#), [Police and Criminal Evidence Act 1984 \(c. 60\)](#), SIF 95), s. 83 (2), Sch. 4 para. 15 (2); [National Health Service \(Scotland\) Act 1978 \(c. 29\)](#), **s. 104(2)**; s. 12 modified by Finance Act 1946 (c. 64), **s. 52(a)** and Finance Act 1966 (c. 18), **s. 45(5)**; s. 12 restricted by Finance Act 1949 (c. 47), **s. 36(4)**.
- C2** S. 12 modified (*retrospective* to 23.4.2002) by 2002 c. 23, s. 116(2)(4)(5), **Sch. 37 para. 4**
- C3** S. 12 excluded (E.W.) (1.12.1991) by [Water Resources Act 1991 \(c. 57, SIF 130\)](#), ss. 2, 225(2), **Sch. 2 para. 8(2)** (with ss. 179, 222(3), Sch. 22 para. 1, Sch. 23. para. 6)
S. 12 restricted (12.1.2000) by 1999 c. 29, **s. 417(3)**; S.I. 1999/3434, **art. 2**
S. 12 restricted (27.9.1999) by 1999 c. 22, s. 105, **Sch. 14 Pt. V para. 34(3)**; S.I. 1999/2657, **art. 2(d)**
S. 12 restricted (E.W.S.)(6.1.1994) by 1993 c. 43, s. 112, **Sch. 9**, para. 2(6); S.I. 1993/3237, **art. 2(2)**
S. 12 restricted (24.7.1996) by 1996 c. 55, s. 135, **Sch. 7 para. 25(3)** (with s. 43(1)(6))
S. 12 restricted (25.11.1998 for specified purposes otherwise 3.7.2000) by 1998 c. 45, **s. 39(3)**; S.I. 1998/2952, **art. 2(1)**; S.I. 2000/1173, **art. 2(2)(c)**
S. 12 excluded (15.1.2001) by 2000 c. 38, s. 250, **Sch. 26 Pt. VII para. 40(3)**; S.I. 2000/3376, **art. 2**
S. 12 modified (*retrospective* to 28.3.2000) by 2000 c. 17, s. 129(3)-(6), **Sch. 34 para. 5(1)**
- C4** S. 12 excluded (10.7.2003) by Finance Act 2003 (c. 14), **s. 125(2)** (with s. 125(8))
- C5** S. 12 restricted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 128(3)(d), **Sch. 5 para. 12(3)**; S.I. 2003/2938, **art. 2(a)** (with art. 8, Sch.)
- C6** S. 12 excluded (E.W.) (1.3.2007 coming into force in accordance with s. 208(4) of the amending Act) by [National Health Service \(Wales\) Act 2006 \(c. 42\)](#), **ss. 165(6), 208(1)** (with s. 19(3))
- C7** S. 12 modified (25.2.2011) by [Horse Race Betting and Olympic Lottery Act 2004 \(c. 25\)](#), **ss. 4(2)(a), 40**; S.I. 2011/462, **art. 2**
- C8** S. 12 excluded (with effect in accordance with Sch. 24 para. 12(2) of the amending Act) by Finance Act 2014 (c. 26), **Sch. 24 para. 7**

13 F9

Textual Amendments

F9 S. 13 repealed by Finance Act 1959 (c. 58), s. 37(5), **Sch. 8 Pt. II**

14 F10

Textual Amendments

F10 S. 14 repealed by Finance Act 1963 (c. 25), **Sch. 14 Pt. IV**

15 F11

Textual Amendments

F11 S. 15 repealed by Statute Law Revision Act 1908 (c. 49)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1895. (See end of Document for details)

16 F12

Textual Amendments
F12 S. 16 repealed by [Companies Act 1928 \(c. 45\)](#), [Sch. 3](#)

PART III

17, 18. F13

Textual Amendments
F13 S. 17—19, Sch. repealed by [Statute Law Revision Act 1908 \(c. 49\)](#)

PART IV

MISCELLANEOUS

19 F14

Textual Amendments
F14 S. 17—19, Sch. repealed by [Statute Law Revision Act 1908 \(c. 49\)](#)

20 **Short title**

This Act may be cited as the Finance Act 1895.

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SCHEDULE

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1895.