



Finance Act 1949

1949 CHAPTER 47 12 13 and 14 Geo 6

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue (other than Purchase Tax), and to make further provision in connection with Finance. [30th July 1949]

PARTS I—III

1^{F1}

Textual Amendments

F1 S. 1 repealed by [Finance Act 1962 \(c. 44\), Sch. 11 Pt. II](#)

2^{F2}

Textual Amendments

F2 S. 2, Sch. 1 repealed by [Customs and Excise Act 1952 \(c. 44\), Sch. 12 Pt. I](#)

3^{F3}

Textual Amendments

F3 S. 3 repealed by [Finance Act 1953 \(c. 34\), Sch. 3 Pt. I](#)

4, 5.^{F4}

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Textual Amendments

F4 Ss. 4, 5, Schs. 2, 3 repealed by Finance Act 1958 (c. 56), **Sch. 9 Pt. I**

6 **F5**

Textual Amendments

F5 Ss. 6, 12, Sch. 4 repealed by Finance Act 1962 (c. 44), **Sch. 11 Pt. I**

7
(1) **F6**
(3) **F7**
(4) **F6**

Textual Amendments

F6 S. 7(1)(2)(4) repealed by Finance Act 1951 (c. 43), s. 44(9), **Sch. 7**
F7 S. 7(3) repealed by Customs and Excise Act 1952 (c. 44), s. 320, **Sch. 12 Pt. I**

8 **F8**

Textual Amendments

F8 S. 8 repealed by Finance Act 1973 (c. 51), **Sch. 22 Pt. I**

9 **F9**

Textual Amendments

F9 S. 9 repealed by Finance Act 1950 (c. 15), **Sch. 8 Pt. II** and Statute Law Revision Act 1953 (c. 5)

10, 11. **F10**

Textual Amendments

F10 Ss. 10, 11 repealed by Finance Act 1957 (c. 49), **Sch. 9 Pt. I**

12 **F11**

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Textual Amendments

F11 Ss. 6, 12, Sch. 4 repealed by Finance Act 1962 (c. 44), Sch. 11 Pt. I

13 **F12**

Textual Amendments

F12 S. 13 repealed by Dog Licences Act 1959 (c. 55), Sch.

14 **F13**

Textual Amendments

F13 S. 14 repealed by Statute Law (Repeals) Act 1971 (c. 52)

15 **F14**

Textual Amendments

F14 S. 15 repealed by Statute Law (Repeals) Act 1978 (c. 45), Sch. 1 Pt. IX

16 **F15**

Textual Amendments

F15 S. 16 repealed by Import Duties Act 1958 (c. 6), Sch. 7

17 **F16**

Textual Amendments

F16 S. 17 repealed by Statute Law (Repeals) Act 1969 (c. 52)

18— **F17**
26.

Textual Amendments

F17 Ss. 18–26, Schs. 6, 10 repealed by Income Tax Act 1952 (c. 10), Sch. 25

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

27— F18
29.

Textual Amendments
F18 Ss. 27–29, 32, 33, Sch. 7 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), Sch. 13 Pt. I

30 F19

Textual Amendments
F19 S. 30 repealed by Finance Act 1959 (c. 58), Sch. 8 Pt. III

31 F20

Textual Amendments
F20 S. 31 repealed (22.3.1972) by Finance Act 1972 (c. 41), Sch. 28 Pt. VII and Finance Act 1975 (c. 7), ss. 50, 52(2)(3), Sch. 13 Pt. I

32, 33. F21

Textual Amendments
F21 Ss. 27–29, 32, 33, Sch. 7 repealed by Finance Act 1975 (c. 7), ss. 50, 52(2)(3), Sch. 13 Pt. I

PART IV

STAMP DUTIES

34 F22

Textual Amendments
F22 S. 34 repealed by Statute Law (Repeals) Act 1976 (c. 16), Sch. 1 Pt. XVIII

35 Abolition of and exemptions from other duties.

- (1) In relation to instruments made or executed on or after the date of the passing of this Act, the ^{M1}Stamp Act 1891, shall have effect as if it had been enacted—
 - (a) without the headings or parts of headings in the First Schedule thereto which are mentioned in Part I of the Eighth Schedule to this Act (and are not so mentioned only in an exemption); but

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

- (b) with the exemptions provided for by the said Part I.
- (2) The composition mentioned in Part II of the said Eighth Schedule shall no longer be payable, and the duties so mentioned are abolished.
- (3) F23

Textual Amendments

F23 S. 35(3) repealed by Finance Act 1959 (c. 58), s. 37(5)(b), Sch. 8 Pt. II

Marginal Citations

M1 1891 c. 39.

36 Amendments as to conveyances on sale.

- (1) F24
- (4) Section twelve of the ^{M2}Finance Act 1895 (which relates to duty on property vested by Act or purchased under statutory powers), shall not require any person who is authorised after the coming into force of this section to purchase any property as mentioned in the said section twelve to include in the instrument of conveyance required by that section to be produced to the Commissioners any goods, wares or merchandise forming part of the property nor, if the property consists wholly of goods, wares or merchandise, to produce any instrument of conveyance thereof to the Commissioners.

Textual Amendments

F24 S. 36(1)–(3) repealed by Finance Act 1956 (c. 54), Sch. 5 Pt. II

Marginal Citations

M2 1895 c. 16.

PART V

LAND TAX

- 37— F25
- 45.

Textual Amendments

F25 Pt. V (ss. 37–45), s. 52(6), Sch. 11 Pt. VI repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. II

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

PART VI

NATIONAL DEBT

46 F26

Textual Amendments
F26 Ss. 46, 47(1) repealed by Statute Law Revision Act 1959 (c. 68)

47 Unclaimed dividends account.

(1) F27

(2) Section fifty-four of the said Act shall cease to have effect in so far as it requires that any sums shall be invested in stock to be placed to the credit of the said account, and sums which would, but for this provision, be required by virtue of that section or of section sixty-one of that Act to be so invested shall instead be placed direct to the credit of that account.

(3) F28

(4) Subsection (2) of this section shall not affect the manner in which unclaimed redemption moneys are to be dealt with under paragraph 6 of the Third Schedule to the Finance Act, 1921; and accordingly the said paragraph 6 shall have effect with the substitution for the words “and when so paid shall be held and dealt with by the said Commissioners in like manner as dividends paid to them under section sixty-one of the National Debt Act, 1870” of the words “and when so paid shall be invested by the said Commissioners in the purchase of such Government stock as the Treasury may from time to time direct, and the provisions of Part VII of the National Debt Act, 1870, as to stock transferred thereunder shall apply to those moneys and the stock for the time being representing them with such modifications as may be necessary to give effect to the right to those moneys instead of to a right to stock transferred and the dividends thereon”.

(5) . . . F28

Textual Amendments
F27 Ss. 46, 47(1) repealed by Statute Law Revision Act 1959 (c. 68)
F28 Ss. 47(3)(5) repealed by Miscellaneous Financial Provisions Act 1955 (4 & 5 Eliz. 2 c. 6), Sch. 2 Pt. III

Modifications etc. (not altering text)
C1 “The said Act” means National Debt Act 1870 (c. 71)
C2 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

48 Transfer of Government stock on production of Isle of Man or Channel Islands probates, etc.

(1) Upon the death of anyone who is the holder of any Government stock, the production of probate or letters of administration granted to any person by a court in the Isle of Man or in any of the Channel Islands having authority to make the grant, or of a certified copy of probate or letters of administration so granted, shall be of the same effect to authorise the Bank of England to transfer the stock as production of probate or letters of administration granted to that person in England:

Provided that the Bank of England shall not transfer any Government stock in pursuance of this section except on production to the Bank of a certificate from the Commissioners of Inland Revenue showing either that all death duties payable in Great Britain in respect of the stock have been paid or that no duty is payable in Great Britain in respect thereof.

(2) Where any stock is transferred in pursuance of this section, the Bank of England shall be indemnified and protected notwithstanding any defect or circumstance whatsoever affecting the validity of the probate or letters of administration in question.

(3) F29

(4) This section so far as it relates to probates and letters of administration granted by a court in the Isle of Man shall be deemed to have had effect as from the twenty-ninth day of January, nineteen hundred and forty-one (being the date on which similar provision was made in relation thereto by regulation 7B of the Defence (Finance) Regulations, 1939), and accordingly that regulation is hereby repealed.

Textual Amendments

F29 S. 48(3) repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), Sch. 1 Pt. III

PART VII

MISCELLANEOUS

49 Extension of special contribution to Northern Ireland.

(1) Part V of the Finance Act, 1948 (which relates to the special contribution), shall, notwithstanding anything in subsection (9) of section eighty-two of that Act, extend to Northern Ireland.

(2) F30

(3) This section shall be deemed to have had effect from the commencement of the said Act of 1948:

Provided that notwithstanding anything in the said Part V or regulations made thereunder, where in the case —

- (a) of an assessment on, or on the personal representatives of, a person resident in Northern Ireland made before the passing of this Act; or
- (b) of contribution recoverable from, or required to be paid by, a person so resident in consequence of an assessment so made; or

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

- (c) of contribution assessed by an assessment so made, being contribution charged by reference to income arising, or deemed to arise, under a trust the administration of which is governed by the law of Northern Ireland;
- the time limited for the doing of any of the following things, that is to say—
- (i) the making of an appeal under any of the provisions of section sixty of the said Act of 1948 (which relates to appeals); or
 - (ii) the making of an application or the giving of a notice under subsection (5) of section fifty-eight of that Act (which relates to the separate assessment of husband and wife); or
 - (iii) the making of an application under section sixty-one, sixty-two or sixty-four of that Act (which provide respectively for relief where income attributable to a period of years was received in the year 1947-48, for an allowance for maintenance and repairs, and for relief in the case of capital subject to death duties);

would have expired before the passing of this Act or within twenty-eight days after the passing thereof, that time shall expire at the end of the said twenty-eight days.

(4) It is hereby declared that this section extends to Northern Ireland.

Textual Amendments
F30 S. 49(2) repealed by [Northern Ireland Constitution Act 1973 \(c. 36\)](#), s. 41(1), [Sch. 6 Pt. II](#)

Modifications etc. (not altering text)
C3 The text of s. 49 relates to obsolete Taxes and is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

50 F31

Textual Amendments
F31 S. 50 repealed by [Income Tax Act 1952 \(c. 10\)](#), s. 527, [Sch. 25](#)

51 Settling of appeals etc., by agreement.

- (1) Subject to the provisions of this section, where, whether before or after the passing of this Act, a person gives notice of appeal to the General Commissioners, the Special Commissioners or the Board of Referees against an assessment to, or a decision of any kind with respect to, income tax other than surtax, surtax, the profits tax, excess profits tax or the special contribution, and, before the appeal is determined by the Commissioners or Board, the surveyor or other proper officer of the Crown and the appellant come to an agreement, whether in writing or otherwise, that the assessment or decision should be treated as upheld without variation, or as varied in a particular manner or as discharged or cancelled, the like consequences shall ensue for all purposes as would have ensued if at the time when the agreement was come to, the Commissioners or Board had determined the appeal and had upheld the assessment or decision without variation, had varied it in that manner or had discharged or cancelled it, as the case may be.

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

- (2) Subject to the provisions of this section, where, whether before or after the passing of this Act, a person claims relief from excess profits tax for a deficiency of profits and, before the claim is determined by the Commissioners of Inland Revenue, the surveyor or other proper officer of the Crown and the claimant come to an agreement, whether in writing or otherwise, that the claim should be allowed, or should be allowed with a variation, or should be disallowed, the like consequences shall ensue for all purposes as would have ensued if, at the time when the agreement was come to, the said Commissioners had allowed the claim, or had allowed it with that variation, or had disallowed it, as the case may be.
- (3) The preceding provisions of this section shall not apply where, within twenty-one days from the date when the agreement was come to, the appellant or claimant gives notice in writing to the surveyor or other proper officer of the Crown that he desires to repudiate or resile from the agreement.
- (4) The preceding provisions of this section shall, in relation to an agreement which is come to after the passing of this Act and is not in writing, have effect subject to the following provisions, that is to say—
 - (a) the said preceding provisions shall not apply unless the fact that an agreement was come to, and the terms agreed, are confirmed by notice in writing given by the surveyor or other proper officer of the Crown to the appellant or claimant, or by the appellant or claimant to the surveyor or other proper officer; and
 - (b) the references in the said preceding provisions to the time when the agreement was come to shall be construed as references to the time of the giving of the said notice of confirmation.
- (5) Where, whether before or after the passing of this Act, a person who has given such a notice of appeal as is mentioned in subsection (1) of this section, or has made such a claim as is mentioned in subsection (2) thereof, notifies the surveyor or other proper officer of the Crown, whether orally or in writing, that he desires not to proceed with the appeal or, as the case may be, that he desires to withdraw the claim, and, in the case of a notification with respect to an appeal, twenty-one days have elapsed since the giving of the notification without the surveyor or other proper officer giving to the appellant notice in writing indicating that he is unwilling that the appeal should be treated as withdrawn, the preceding provisions of this section shall have effect as if, at the date of the appellant's or claimant's notification, the appellant or claimant and the surveyor or other proper officer had come to an agreement, orally or in writing, as the case may be, that the assessment or decision should be upheld without variation or that the claim should be disallowed.
- (6) The references in this section to an agreement being come to with an appellant or claimant and the giving of notice or notification to or by an appellant or claimant include references to an agreement being come to with, and the giving of notice or notification to or by, a person acting on behalf of the appellant or claimant in relation to the appeal or claim.
- (7) This section shall not apply in relation to any appeal or claim for relief which has in fact been duly determined before the sixth day of April, nineteen hundred and forty-nine, by the Commissioners having jurisdiction in the matter or by the Board of Referees, as the case may be.

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Modifications etc. (not altering text)

- C4** The text of s. 51 relates to obsolete Taxes and 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.

52 Short title, construction, extent and repeals.

- (1) This Act may be cited as the Finance Act 1949.
- (2) Part I of this Act—
 - (a) so far as it relates to duties of customs, shall be construed as one with the Customs Consolidation Act, 1876, except that the expression “the United Kingdom” does not include the Isle of Man; and
 - (b) so far as it relates to duties of excise, shall be construed as one with the Acts which relate to the duties of excise and to the management of those duties; and in the said Part I the expression “the Commissioners” means the Commissioners of Customs and Excise.
- (3) ^{F32}
- (4) ^{F33}
- (5) Part IV of this Act shall be construed as one with the ^{M3}Stamp Act 1891.
- (6) ^{F34}
- (7) Part VII of this Act—
 - (a) ^{F35}
 - (b) so far as it relates to the profits tax, shall be construed as one with Part III of the ^{M4}Finance Act 1937, and the other enactments relating to the profits tax.
- (8) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment, including this Act.
- (9) Save as otherwise expressly provided, 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.
- (10) The enactments specified in the Eleventh Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule:

Provided that the repeals effected by any Part of that Schedule shall be subject to the savings (if any) provided for at the end of that Part.
- (11) The inclusion of express savings in this Act shall not be taken as affecting the application thereto of any provision of [^{F36}the ^{M5}Interpretation Act 1978], as to the effect of repeals.

Textual Amendments

- F32** S. 52(3) repealed by [Statute Law Revision Act 1953 \(c. 5\)](#)
F33 S. 52(4) repealed by [Finance Act 1975 \(c. 7\)](#), **Sch. 13 Pt. I**

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

F34 Pt. V (ss. 37–45), s. 52(6), Sch. 11 Pt. VI repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. II

F35 S. 52(7)(a) repealed by Statute Law Revision Act 1953 (c. 5)

F36 Words substituted by virtue of Interpretation Act 1978 (c. 30), s. 25(2)

Modifications etc. (not altering text)

C5 The text of s. 52(2), which is spent, 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

M3 1891 c. 39.

M4 1937 c. 59.

M5 1978 c. 30.

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

SCHEDULES

^{F37}FIRST SCHEDULE

.....

Textual Amendments

F37 S. 2, Sch. 1 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

.....
F37

^{F38}SECOND AND THIRD SCHEDULES

.....

Textual Amendments

F38 Ss. 4, 5, Schs. 2, 3 repealed by [Finance Act 1958 \(c. 56\)](#), [Sch. 9 Pt. I](#)

.....
F38

^{F39}FOURTH SCHEDULE

.....

Textual Amendments

F39 Ss. 6, 12, Sch. 4 repealed by [Finance Act 1962 \(c. 44\)](#), [Sch. 11 Pt. I](#)

.....
F39

^{F40}FIFTH SCHEDULE

.....

Textual Amendments

F40 Sch. 5 repealed by [Finance Act 1951 \(c. 43\)](#), [Sch. 7](#)

.....
F40

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

F41F41 SIXTH SCHEDULE

Textual Amendments

F41 Ss. 18–26, Schs. 6, 10 repealed by [Income Tax Act 1952 \(c. 10\)](#), [Sch. 25](#)

F41

F42F42 SEVENTH SCHEDULE

Textual Amendments

F42 Ss. 27–29, 32, 33, [Sch. 7](#) repealed by [Finance Act 1975 \(c. 7\)](#), ss. 50, 52(2)(3), [Sch. 13 Pt. I](#)

F42

EIGHTH SCHEDULE

Section 35.

STAMP DUTIES ABOLISHED

PART I

CHARGES UNDER STAMP ACT 1891, AND CONSEQUENTIAL EXEMPTIONS

1 All headings relating to Admissions.

Modifications etc. (not altering text)

C6 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

2 The heading Affidavit and Statutory Declaration.

Modifications etc. (not altering text)

C7 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

3 The heading Appraisalment or Valuation.

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Modifications etc. (not altering text)

- C8** The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

- 4 The heading Apprenticeship, instrument of; (an instrument of apprenticeship shall be exempt from all stamp duties).
- 5 The heading Articles of Clerkship; (articles of clerkship to a solicitor shall be exempt from all stamp duties).
- 6 The headings Award, and Award or Decree Arbitral.

Modifications etc. (not altering text)

- C9** The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

- 7 The heading Bill of Lading.

Modifications etc. (not altering text)

- C10** The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

- 8 The headings Bond given pursuant to the directions of any Act . . . ^{F43}; (an instrument described in either of these headings shall be exempt from all stamp duties).

Textual Amendments

- F43** Words repealed by [Administration of Estates Act 1971 \(c. 25\)](#), **Sch. 2 Pt. II**

- 9 The heading Charter Party; (a charter party shall be exempt from all stamp duties).
- 10 The heading Commission of Lunacy.

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Modifications etc. (not altering text)

C11 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

11 The heading Conditional Surrender.

Modifications etc. (not altering text)

C12 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

12 Both headings relating to Copies or Extracts.

Modifications etc. (not altering text)

C13 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

13 The heading Copyhold and Customary Estates—instruments relating thereto.

Modifications etc. (not altering text)

C14 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

14 The heading Deputation or Appointment of a gamekeeper.

Modifications etc. (not altering text)

C15 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

15 Both headings relating to Exemplifications.

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Modifications etc. (not altering text)

C16 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

16 The heading Grant or Licence and the three following headings relating to Grants.

Modifications etc. (not altering text)

C17 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

F44

17, 18.

Textual Amendments

F44 Sch. 8 Pt. I paras. 17, 18 repealed by Finance Act 1985 (c. 54, SIF 114), s. 98(6), Sch. 27 Pt. IX(2)

19 the heading Letters of Marque and Reprisal.

Modifications etc. (not altering text)

C18 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

20 The heading relating to Licences.

Modifications etc. (not altering text)

C19 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

21 The heading Memorial.

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Modifications etc. (not altering text)

C20 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

22 The heading Notarial Act.

Modifications etc. (not altering text)

C21 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

23 The heading Passport.

Modifications etc. (not altering text)

C22 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

24 The heading Protest.

Modifications etc. (not altering text)

C23 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

25 The heading Transfer, any request or authority to the purser or other officer of any mining company.

Modifications etc. (not altering text)

C24 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

26 The heading Voting Paper.

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Modifications etc. (not altering text)

C25 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

27 The heading Warrant for Goods; (a warrant for goods shall be exempt from duty under the heading Agreement or any Memorandum of an Agreement)

Modifications etc. (not altering text)

C26 The text of s. 46(4), Sch. 8 Part I paras. 1–3, 6, 7, 10–16, 19–27 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.

PART II

CHARGES UNDER OTHER ACTS

1 The composition payable by the Bank of England under section twenty-one of the ^{M6}Stamp Act 1815, in respect of its bank post bills.

Marginal Citations

M6 1815 c. 184.

2 The duties charged under section twenty-eight of the ^{M7}Lunacy (Scotland) Act 1857, on licences granted under section twenty-seven of that Act.

Marginal Citations

M7 1857 c. 71.

3 The duties charged under section nine of the ^{M8}Charitable Trustees Incorporation Act 1872, on certificates of incorporation under that Act and on applications therefor.

Marginal Citations

M8 1872 c. 24.

^{F45}

4

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

Textual Amendments

F45 Sch. 8 Part II para. 4 repealed by Statute Law (Repeals) Act 1976 (c. 16), Sch. 11 Pt. II

5 The duties charged under section two hundred and sixteen of the ^{M9}Lunacy Act 1890, on licences granted or renewed under that Act.

Marginal Citations

M9 1890 c. 5.

6 The duty charged under subsection (2) of section five of the ^{M10}Deeds of Arrangement Act 1914, on deeds registered under that Act.

Marginal Citations

M10 1914 c. 47.

^{F46}F46 NINTH SCHEDULE

Textual Amendments

F46 Sch. 9 repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. II

F46

^{F47}F47 TENTH SCHEDULE

Textual Amendments

F47 Ss. 18–26, Schs. 6, 10 repealed by Income Tax Act 1952 (c. 10), Sch. 25

F47

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1949. (See end of Document for details)

ELEVENTH SCHEDULE

PART I

F48
...

Textual Amendments

- F48** Sch. 11 repealed subject to savings by Statute Law Revision Act 1953 (c. 5) and Finance Act 1975 (c. 7) Sch. 13 Pt. I

PART II

REPEALS AS TO TRANSFERRED EXCISE LICENCES

Modifications etc. (not altering text)

- C27** The text of Sch. 11 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

The repeal of any enactment by this Part of this Schedule shall not affect its operation as respects licences of any description for a period before the date of the transfer of the duties on those licences under section fifteen of this Act

PART III

MISCELLANEOUS CUSTOMS AND EXCISE REPEALS

Modifications etc. (not altering text)

- C28** The text of Sch. 11 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

The repeal of any enactment by this Part of this Schedule shall not affect its operation as respects any drawback of duty, where it is shown to the satisfaction of the Commissioners of Customs and Excise that the duty was paid at the rate in force at the beginning of the sixth day of April, nineteen hundred and forty-nine

Status: Point in time view as at 01/02/1991.
Changes to legislation: There are currently no known outstanding
effects for the Finance Act 1949. (See end of Document for details)

PARTS IV, V

... F49

Textual Amendments

F49 Sch. 11 repealed subject to savings by Statute Law Revision Act 1953 (c. 5) and Finance Act 1975 (c. 7)
Sch. 13 Pt. I

PART VI

... F50

Textual Amendments

F50 Pt. V (ss. 37–45), s. 52(6), Sch. 11 Pt. VI repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1),
Sch. 1 Pt. II

Status:

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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1949.