



# Revenue Act 1889

1889 CHAPTER 42 52 and 53 Vict

**U.K.**

An Act to amend the Law relating to the Customs and Inland Revenue, and for other purposes connected with the Public Revenue and Expenditure. [26th August 1889]

## Editorial Information

**X1** The text of s. 26, 37 was taken from S.I.F. Group 124:4 (Trade: Regulation of Trades & Trading), ss.30, 33 and 37 from S.I.F. Group 7:4 (Armed Forces: Disposal of Property on Death), s.31, 37 from S.I.F. Group 99:5 (Public Finance and Economic Controls:Fees) and s.32, 37 from S.I.F. Group 99:1 (Public Finance and Economic Controls: Government Finance and Accounting); provisions omitted from S.I.F. have been dealt with as referred to in other commentary.

## Modifications etc. (not altering text)

**C1** Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

**PARTS I&II** **U.K.**

**1** ..... <sup>F1</sup> **U.K.**

## Textual Amendments

**F1** Ss. 1, 3, 4, 6–8, 21–25, 27 repealed by [Customs and Excise Act 1952 \(c. 44\), s.320, Sch. 12 Pt.I](#)

**2** ..... <sup>F2</sup> **U.K.**

## Textual Amendments

**F2** S. 2 repealed by [Forgery and Counterfeiting Act 1981 \(c. 45\), s. 30, Sch. Pt.II](#)

*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1889. (See end of Document for details)*

3, 4. ....<sup>F3</sup> **U.K.**

**Textual Amendments**  
**F3** Ss. 1, 3, 4, 6–8, 21–25, 27 repealed by Customs and Excise Act 1952 (c. 44), s.320, **Sch. 12 Pt.I**

5 .....<sup>F4</sup> **U.K.**

**Textual Amendments**  
**F4** Ss. 5, 11, 35, 36, **Sch.** repealed by Statute Law Revision Act 1908 (c. 49), s. 1, **Sch.**

6–8. ....<sup>F5</sup> **U.K.**

**Textual Amendments**  
**F5** Ss. 1, 3, 4, 6–8, 21–25, 27 repealed by Customs and Excise Act 1952 (c. 44), s.320, **Sch. 12 Pt.I**

9 .....<sup>F6</sup> **U.K.**

**Textual Amendments**  
**F6** S. 9 repealed by Finance Act 1896 (c. 28), s. 40, **Sch. Pt.I**

10 .....<sup>F7</sup> **U.K.**

**Textual Amendments**  
**F7** Ss. 10, 12 repealed by Income Tax Act 1918 (c.40) s.238, Sch. 7

11 .....<sup>F8</sup> **U.K.**

**Textual Amendments**  
**F8** Ss. 5, 11, 35, 36, **Sch.** repealed by Statute Law Revision Act 1908 (c. 49), s. 1, **Sch.**

12 .....<sup>F9</sup> **U.K.**

*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1889. (See end of Document for details)*

**Textual Amendments**

**F9** Ss. 10, 12 repealed by [Income Tax Act 1918 \(c.40\)](#) s.238, Sch. 7

**13** ..... <sup>F10</sup> **U.K.**

**Textual Amendments**

**F10** S. 13 repealed by [Finance Act 1924 \(c. 21\)](#), ss. 20, 41, **Sch. 3**

**14** ..... <sup>F11</sup> **U.K.**

**Textual Amendments**

**F11** S.14 repealed by [Finance Act 1963 \(c. 25\)](#), **s.73(8)(b)**, Sch. 14 Pt.VI

**PART III U.K.**

STAMPS

**15—** ..... <sup>F12</sup> **U.K.**  
**17.**

**Textual Amendments**

**F12** Ss. 15—17, 20 repealed by [Stamp Act 1891 \(c.39\)](#), s.123, **Sch.3**

**18** ..... <sup>F13</sup> **U.K.**

**Textual Amendments**

**F13** S. 18 repealed by [Companies \(Consolidation\) Act 1908 \(c. 69\)](#), s.286, **Sch. 6 Pt.I**

**19** **Amendment of s.11 of 47 & 48 Vict. c. 62** **U.K.**

The proviso to section eleven of the Revenue Act, 1884, is hereby repealed, and that section shall be read as if the foollowing proviso were therein inserted in lieu of the repealed proviso:

“Provided that where a policy of life assurance has been effected with any insurance company by a person who shall die domiciled elsewhere than in the United Kingdom, the production of a grant of representation from a court in the United Kingdom shall

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not be necessary to establish the right to receive the money payable in respect of such policy.”

**Modifications etc. (not altering text)**

**C2** The text of s. 19 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** ..... <sup>F14</sup> **U.K.**

**Textual Amendments**

**F14** Ss. 15—17, 20 repealed by [Stamp Act 1891 \(c.39\)](#), s.123, [Sch.3](#)

**PART IV** **U.K.**

**21—** ..... <sup>F15</sup> **U.K.**  
**25.**

**Textual Amendments**

**F15** Ss. 1, 3, 4, 6–8, 21–25, 27 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s.320, [Sch. 12 Pt.I](#)

<sup>F16</sup>**26** **Prohibition of the sale of methylated spirits on Sunday.** **U.K.**

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**Textual Amendments**

**F16** S. 26 repealed (E.W.N.I) (27.2.2004) by [Regulatory Reform \(Sunday Trading\) Order 2004 \(S.I. 2004/470\)](#), arts. 1(1), 3 and repealed (S.) (1.9.2009 at 5.00 a.m. in so far as not already in force) by [Licensing \(Scotland\) Act 2005 \(asp 16\)](#), s. 150(2), [Sch. 7](#) (with s. 143); S.S.I. 2007/472, art. 3

**27** ..... <sup>F17</sup> **U.K.**

**Textual Amendments**

**F17** Ss. 1, 3, 4, 6–8, 21–25, 27 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s.320, [Sch. 12 Pt.I](#)

**28** ..... <sup>F18</sup> **U.K.**

*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1889. (See end of Document for details)*

**Textual Amendments**

**F18** S. 28 repealed by [Finance \(1909—1910\) Act 1910 \(c. 8\), s. 96 Sch. 6](#)

**29** ..... <sup>F19</sup> **U.K.**

**Textual Amendments**

**F19** S.29 repealed by the [Finance Act 1921 \(c. 32\), s. 65\(3\), Sch.5](#)

**PART V** **U.K.**

MISCELLANEOUS

**30** **Undisposed of residue of sailors effects.** **U.K.**

- (1) If in any case the residue or any part thereof of the estate or effects of a deceased officer, seaman, or marine, having been received by the Admiralty, remains undisposed of or unappropriated for a period of six years and-a-half from the date of the receipt by the Admiralty of notice of the death, the Admiralty shall, as soon as may be after the expiration of that period, pay or credit the said residue or part to the Greenwich Hospital capital account. Provided that this section shall not apply to any sums received by the Admiralty before the first day of April one thousand eight hundred and seventy-three and that the application under this section of any residue, or part of a residue, shall not bar any subsequent claim of any person to the same.
- (2) This section shall be construed as part of the Navy and Marines (Property of Deceased) Act, 1865.

**Modifications etc. (not altering text)**

- C3** Functions of Admiralty under s. 30 now exercisable by a Secretary of State: [Defence \(Transfer of Functions\) Act 1964 \(c. 15\), s. 1\(2\)](#)
- C4** S. 30 amended (women's services) by [Armed Forces Act 1981 \(c. 55, SIF 7:1\), s. 20, Sch. 3 para. 1](#)

**31** **Remission of fees payable to public department out of public money.** **U.K.**

- (1) Any fee leviable in any public office which would, if levied, be payable out of money provided by Parliament shall, if the Treasury so direct, be remitted.
- (2) This section shall apply to all fees, per-centages, and other sums to which the <sup>M1</sup>Public Offices (Fees) Act 1879, for the time being applies.

**Marginal Citations**

**M1** 1879 c. 58.

*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1889. (See end of Document for details)*

**32 Accruer and payment of salaries, &c. charged on Consolidated Fund. U.K.**

All salaries, pensions, compensation allowances, and other allowances which are chargeable on the Consolidated Fund of the United Kingdom and are payable at quarterly periods shall accrue due from day to day, and shall be payable on such quarterly days as may be from time to time determined by the Treasury.

**33 ..... F20 U.K.**

**Textual Amendments**  
F20 S. 33 repealed by S.I. 1964/488

**34 ..... F21 U.K.**

**Textual Amendments**  
F21 S. 34 repealed by the Statute Law Revision Act 1953 (c. 5), s. 1, Sch. 1

**35, 36. .... F22 U.K.**

**Textual Amendments**  
F22 Ss. 5, 11, 35, 36, Sch. repealed by Statute Law Revision Act 1908 (c. 49), s. 1, Sch.

**37 Short title. U.K.**

This Act may be cited as the Revenue Act, 1889.

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*Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1889. (See end of Document for details)*

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F23F23 SCHEDULE U.K.

**Textual Amendments**

**F23** Ss. 5, 11, 35, 36, Sch. repealed by Statute Law Revision Act 1908 (c. 49), s. 1, Sch.

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F23

**Changes to legislation:**

There are currently no known outstanding effects for the Revenue Act 1889.