



Revenue Act 1889

1889 CHAPTER 42 52 and 53 Vict

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

1 ^{F1}

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F1 Ss. 1, 3, 4, 6–8, 21–25, 27 repealed by [Customs and Excise Act 1952 \(c. 44\), s.320, Sch. 12 Pt.I](#)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 ^{F2}

Textual Amendments

F2 S. 2 repealed by [Forgery and Counterfeiting Act 1981 \(c. 45\), s. 30, Sch.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

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3, 4. F3

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F3 Ss. 1, 3, 4, 6–8, 21–25, 27 repealed by Customs and Excise Act 1952 (c. 44), s.320, **Sch. 12 Pt.I**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 F4

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F4 Ss. 5, 11, 35, 36, **Sch.** repealed by Statute Law Revision Act 1908 (c. 49), s. 1, **Sch.**

6–8. F5

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F5 Ss. 1, 3, 4, 6–8, 21–25, 27 repealed by Customs and Excise Act 1952 (c. 44), s.320, **Sch. 12 Pt.I**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 F6

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F6 S. 9 repealed by Finance Act 1896 (c. 28), s. 40, **Sch.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

10 F7

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F7 Ss. 10, 12 repealed by Income Tax Act 1918 (c.40) s.238, Sch. 7

11 F8

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F8 Ss. 5, 11, 35, 36, **Sch.** repealed by Statute Law Revision Act 1908 (c. 49), s. 1, **Sch.**

12 F9

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Textual Amendments

F9 Ss. 10, 12 repealed by [Income Tax Act 1918 \(c.40\)](#) s.238, Sch. 7

13 **F10**

Textual Amendments

F10 S. 13 repealed by [Finance Act 1924 \(c. 21\)](#), ss. 20, 41, **Sch. 3**

14 **F11**

Textual Amendments

F11 S.14 repealed by [Finance Act 1963 \(c. 25\)](#), **s.73(8)(b)**, Sch. 14 Pt.VI

PART III

STAMPS

15— **F12**
17.

Textual Amendments

F12 Ss. 15—17, 20 repealed by [Stamp Act 1891 \(c.39\)](#), s.123, **Sch.3**

18 **F13**

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F13 S. 18 repealed by [Companies \(Consolidation\) Act 1908 \(c. 69\)](#), s.286, **Sch. 6 Pt.I**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

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 **F14**

Textual Amendments

F14 Ss. 15—17, 20 repealed by [Stamp Act 1891 \(c.39\)](#), s.123, [Sch.3](#)

PART IV

21— **F15**
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](#)

26 Prohibition of the sale of methylated spirits on Sunday.

The sale of methylated spirits between the hours of ten of the clock in the evening of Saturday and eight of the clock on the following Monday morning is hereby prohibited, and any person selling methylated spirits in contravention of this section shall for each offence, in addition to any other fine or penalty to which he may be liable, incur a fine of [^{F16}level 3 on the standard scale]

Textual Amendments

F16 Words substituted (E.W.S.) by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), ss. 38, 46 and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), ss. 289F, 289G

27 **F17**

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 **F18**

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Textual Amendments

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

29 **F19**

Textual Amendments

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

PART V

MISCELLANEOUS

30 Undisposed of residue of sailors effects.

- (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.

- (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 ^{M1}Public Offices (Fees) Act 1879, for the time being applies.

Marginal Citations

M1 1879 c. 58.

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

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

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

34 F21

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

35, 36. F22

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

37 Short title.

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

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F23F23 SCHEDULE

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

Status:

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