



Revenue Act 1898

1898 CHAPTER 46 61 and 62 Vict

PART I

CUSTOMS

[^{F1}1 Prohibitions and restrictions.

[^{F2}The importation [^{F3}from a place outside the British Islands and the member States]of the following articles is prohibited], that is to say:—

- (i) . . . ^{F4}
- (ii) Any advertisement or other notice of, or relating to, the drawing or intended drawing of any lottery, which, in the opinion of [^{F5}the Commissioners of Customs and Excise] is imported for the purpose of publication in the United Kingdom, in contravention of . . . ^{F6} any . . . ^{F6} Act relating to . . . ^{F6} lotteries.]

Textual Amendments

- F1** S. 1 repealed (so far as applying in the British Islands outside the U.K.) (21.12.1993) by 1993 c. 39, ss. 46(2), 64, **sch.10**; S.I. 1993/2632, **art.3**
- F2** Words substituted by Customs and Excise Management Act 1979 (c. 2), **Sch. 4 para. 12** Table Pt. I
- F3** Words in s. 1 inserted (21.12.1993) by 1993 c. 39, s. 46(1); S.I. 1993/2632, **art.3**
- F4** S. 1(i) repealed by Post Office Act 1953 (c. 36), **Sch. 3**
- F5** Words substituted by virtue of Customs and Excise Management Act 1979 (c. 2), **Sch. 4 para. 1**
- F6** Word(s) repealed by S.I. 1985/1204, art. 187(4), **Sch. 21**

Modifications etc. (not altering text)

- C1** S. 1 amended by Customs and Excise Act 1952 (c. 44), s. 177(1), **Sch. 4 para 12** Table Pt. I

Status: Point in time view as at 21/12/1993.
Changes to legislation: There are currently no known outstanding effects for the Revenue Act 1898. (See end of Document for details)

Textual Amendments
F7 Ss. 2–5 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, **Sch. 12 Pt. I**

- 6**
- (1) . . . ^{F8}
 - ^{F9}(2)

Textual Amendments
F8 S. 6(1) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), **Sch. 12 Pt. I**
F9 S. 6(2) repealed (21.12.1993) by 1993 c. 39, s. 64, **sch.10**; S.I. 1993/2632, **art.3**

PART II

STAMPS

7 Amendments of 54 & 55 Vict. c. 38.

- (1) . . . ^{F10}
- (2) Any document referring to any Act or enactment repealed by the ^{M1}Stamp Act 1891, shall unless the context otherwise requires be construed to refer to that Act or the corresponding enactment in that Act.
- (3) . . . ^{F11}
- (4) The expression “instrument” in section nine of the ^{M2}Stamp Act 1891, includes any postal packet within the meaning of the ^{M3}Post Office (Protection) Act 1884, and subsection two of the said section is hereby repealed.
- (5) Any fine incurred under section nine of the ^{M4}Stamp Act 1891, may be recovered summarily, subject to the like right of appeal as in the case of any fine under any Act relating to the excise.
- (6) Section twenty-four of the ^{M5}Stamp Duties Management Act 1891, is hereby declared to apply to affidavits and oaths as well as to statutory declarations.

Textual Amendments
F10 S. 7(1) repealed by [Finance \(1909–10\) Act 1910 \(c. 8\)](#), **Sch. 6**
F11 S. 7(3) repealed by [Statute Law Revision Act 1908 \(c. 49\)](#)

Modifications etc. (not altering text)
C2 S. 7(5) excluded by [Post Office Act 1969 \(c. 48\)](#), **s. 117(2)**

Marginal Citations
M1 1891 c. 39.
M2 1891 c. 39.
M3 1884 c. 76.

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M4 1891 c. 39.

M5 1891 c. 38.

8 ^{F12}

Textual Amendments

F12 S. 8 repealed by Finance Act 1970 (c. 24), s. 36(8), **Sch. 8 Pt. V**

PART II

STAMPS

9 Recovery of fees under 31 & 32 Vict. c. 55.

The fees to be collected under the ^{M6}Courts of Law Fees (Scotland) Act 1868, and the ^{M7}Public Offices Fees Act 1879, shall be a debt due to the Crown and shall be recoverable in such manner and by such persons as the Treasury may direct, and if so directed as part of the Inland Revenue.

Marginal Citations

M6 1868 c. 55.

M7 1879 c. 58.

10 Amendment of 54 & 55 Vict. c. 38. s. 22.

- (1) Whenever the Commissioners of Inland Revenue give public notice in the London, Edinburgh, and [^{F13}Belfast] Gazettes that the use of any die, as defined by the ^{M8}Stamp Duties Management Act 1891, has been discontinued, then, whether a new die has been provided or not, from and after any day to be stated in the notice (that day not being within one month after the notice is so published), that die shall not be a lawful die for denoting the payment of duty, and every instrument first executed by any person, or bearing date, after the day so stated in the notice, and stamped with duty denoted by the discontinued die, shall be deemed to be not duly stamped.
- (2) The provisoes to section twenty-two of the ^{M9}Stamp Duties Management Act 1891, shall apply, subject to the necessary modifications, where a notice is published under this section in the same manner as they apply where a notice is published under that section.
- (3) . . . ^{F14}

Textual Amendments

F13 Word substituted by virtue of S. R. & O. 1921/1804 (Rev. XVI, p. 967; 1921, p. 424), art. 7(a)

F14 S. 10(3) repealed by Post Office Act 1969 (c. 48), **Sch. 11 Pt. II**

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Marginal Citations

- M8 1891 c. 38.
- M9 1891 c. 38.

11 F15

Textual Amendments

- F15 Ss. 11, 14 and 15 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

12 Extension of certain sections of 54 & 55 Vict. c. 38, to paper used for excise licences.

Sections fourteen, fifteen, and sixteen of the Stamp Duties Management Act 1891 (which relate to frauds in connexion with the manufacture of paper), shall extend to paper used for excise licences, in like manner as if it were paper provided by the Commissioners of Inland Revenue for receiving the impression of a die.

13 Amendment of 54 & 55 Vict. c. 38, ss. 9, 10, & 12, as to time of making applications.

In the provisions of sections nine, ten, and twelve of the Stamp Duties Management Act, 1891, which deal with the periods within which applications under those sections must be made, the words “two years” shall be substituted for “six months”.

Modifications etc. (not altering text)

- C3 The text of ss. 13 and 16 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 III

EXCISE

14, 15. F16

Textual Amendments

- F16 Ss. 11, 14 and 15 repealed by [Customs and Excise Act 1952 \(c. 44\)](#), s. 320, [Sch. 12 Pt. I](#)

16 Provision as to note and fee under 3 & 4 Will. 4. c. 68.

- (1) The note and fee required to be delivered and paid in pursuance of section ten of the Licensing (Ireland) Act, 1833, as amended by section fifteen of the Licensing Act

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(Ireland), 1874, by every person who obtains a licence for the sale of intoxicating liquor by retail in any house in Ireland, shall, if the house is situate in a county or borough where the offices of the clerk of the Crown and clerk of the peace have been united, be delivered and paid to the officer of inland revenue authorised to grant the licence immediately upon the grant of the licence, and the note shall be by him transmitted to the clerk of the Crown and peace.

(2) The provisions of section ten of the Licensing (Ireland) Act, 1833, imposing a penalty for the failure to deliver a note in conformity with this section, and that penalty may be recovered as an excise penalty.

Modifications etc. (not altering text)

C4 The text of ss. 13 and 16 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.

17 **F17**

Textual Amendments

F17 [Ss. 17 and 19](#) repealed by [Statute Law Revision Act 1908 \(c. 49\)](#)

PART IV

MISCELLANEOUS

18 **F18**

Textual Amendments

F18 [S. 18](#) repealed by [Government Annuities Act 1929 \(c. 29\)](#), s. 36, [Sch. 2](#)

19 **F19**

Textual Amendments

F19 [Ss. 17 and 19](#) repealed by [Statute Law Revision Act 1908 \(c. 49\)](#)

20 **Short title.**

This Act may be cited as the Revenue Act 1898.

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