



Revenue Act 1903

1903 CHAPTER 46

PART III

TAXES

10 Income tax allowance on friendly societies insurance premiums.

- (1) The proviso to section one of the Income Tax (Insurance) Act, 1855 (which limits the income tax allowances for premiums in respect of insurances with, friendly societies), shall cease to have effect, but, where the premiums payable in respect of any insurance to which that section extends are made for shorter periods than three months, the production of a certificate signed by an officer of the society to the surveyor of taxes for the district specifying the correct amount of premiums paid during the year shall be a condition of obtaining relief under that section.
- (2) If any person wilfully gives or produces a false certificate under this section he shall forfeit the sum of fifty pounds, and that sum may be recovered as a penalty under section twenty-one of the Taxes Management Act, 1880.

11 Inhabited house duty on houses let in tenements or flats.

- (1) Where a house, so far as it is used as a dwellinghouse, is used for the sole purpose of providing separate dwellings,—
 - (a) The value of any dwelling in the house which is of an annual value below twenty pounds shall be excluded from the annual value of the house for the purposes of inhabited house duty; and
 - (b) The rate of inhabited house duty in respect of any dwelling in the house of an annual value of twenty pounds but not exceeding forty pounds shall be reduced to threepence; and
 - (c) The rate of inhabited house duty in respect of any dwelling in the house of an annual value exceeding forty pounds but not exceeding sixty pounds shall be reduced to sixpence.

Status: This is the original version (as it was originally enacted).

- (2) The provisions of this section as respects dwellings of an annual value not exceeding forty pounds shall not take effect with regard to any such dwelling unless such a certificate as to accommodation and sanitary condition is produced to the General Commissioners as defined by section five of the Taxes Management Act, 1880, as is mentioned in subsection (2) of section twenty-six of the Customs and Inland Revenue Act, 1890, and the provisions of that subsection as to the certificate shall apply for the purpose.

12 Provision as to property in Scotland on the boundary of general tax Commissioners' areas.

Where any lands and heritages in Scotland are partly in the jurisdiction of one body of general Commissioners and partly in the jurisdiction of another, or where it is desirable for the convenience of assessment to transfer any lands and heritages from the jurisdiction of one body of general Commissioners to the jurisdiction of another such body, the Commissioners of Inland Revenue at the request of the general Commissioners concerned, shall, by order in writing, determine which body of general Commissioners shall have the jurisdiction, and the whole lands and heritages aforesaid shall be within such jurisdiction accordingly.

13 Professional representation on income tax appeals.

If upon any appeal under the Income Tax Acts, the Commissioners for the general purposes of the said Acts refuse to permit a barrister or solicitor to plead before them or to hear any accountant, the appellant may, in lieu of proceeding with the appeal before them appeal to the Commissioners for the special purposes of the said Acts, and the last-mentioned Commissioners are hereby required to hear the barrister, solicitor, or accountant.

The term "accountant" in this section means a person who has been admitted as a member of an incorporated society of accountants.