



Revenue Act 1903

1903 CHAPTER 46

PART III

TAXES

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.