

## SCHEDULES.

### FIRST SCHEDULE

Section 2.

#### TOBACCO

#### PART I

#### *Customs Duties*

		<i>s.</i>	<i>d.</i>
Upon tobacco unmanufactured, viz. —			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—			
Unstripped	the pound	9	6
Stripped	the pound	9	6 ½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—			
Unstripped	the pound	10	6
Stripped	the pound	10	6 ½
Upon tobacco manufactured, viz. :			
—			
Cigars	the pound	18	1
Cigarettes	the pound	14	7
Cavendish or Negrohead	the pound	13	9
Cavendish or Negrohead manufactured in	bond the pound	12	0
Other manufactured tobacco	the pound	12	0

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		<i>s.</i>	<i>d.</i>
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof	the pound	11	4
Snuff not containing more than 13 lbs. of moisture in every 100 lbs weight thereof	the pound	13	9

## PART II

### *Excise Duties*

		<i>s.</i>	<i>d.</i>
Upon tobacco unmanufactured, viz. :—			
Tobacco containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	the pound	7	3 ½
Tobacco containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	the pound	8	0 ⅞
Upon tobacco manufactured, viz. :—			
Cavendish or Negrohead manufactured in bond	the pound	9	4 ⅞
and so on proportion for any less quantity.			

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### PART III

#### Drawback

Description of Tobacco.	Rate per pound.			
	In respect of tobacco on which full customs duty has been paid.		In respect of tobacco on which customs duty at a preferential rate, or excise duty, has been paid.	
	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
Cigars	10	9	8	5
Cigarettes	10	6	8	2
Cut, roll, cake, or other manufac-tured tobacco	10	3	8	0
Snuff (not being offal snuff)	10	0	7	10
Stalks, shorts or other reluse of tobacco, including offal snuff	9	9	7	7

### SECOND SCHEDULE

Section 5.

#### RATE OF ENTERTAINMENTS DUTY

Amount of Payment.	Duty.
Where the amount of payment for admission, excluding the amount of the duty.—	
Exceeds 2d. and does not exceed 2 ½ d.	One halfpenny.
Exceeds 2 ½ d. and does not exceed 6d.	One penny.
Exceeds 6d. and does not exceed 7 ½ d.	Three halfpence.
Exceeds 7 ½ d. and does not exceed 10d.	Two pence.
Exceeds 0 ½ d. and does not exceed 1s. 0 ½ d	Two pence halfpenny.
Exceeds 1s. 0 ½ d. and does not exceed 1s. 3d	Three pence.
Exceeds 1s. 3d	Three pence for the first 1s. 3d. and one penny for every 5d. or part of 5d, over 1s. 3d.

### THIRD SCHEDULE

Section 6.

#### PROVISIONS FOR GIVING EFFECT TO THE CHANGE IN THE STANDARD RATE OF INCOME TAX FOR THE YEAR 1931-32

1     The amount payable by virtue of any assessment made before the passing of this Act shall, by virtue of this Act and without more, be treated as varied to such extent as is necessary to give effect to the change in the standard rate :

Provided that this paragraph shall not apply in the case of income chargeable under Schedule C, under Rule 6 or 7 of the Miscellaneous Rules applicable to Schedule D, or under Rule 21 of the General Rules.

2     In the case of such income as is mentioned in the proviso to paragraph 1 of this Schedule, any deficiency in the amount of tax deducted from any payment made before the fifteenth day of October, nineteen hundred and thirty-one (being a deficiency arising by reason of the change in the standard rate) shall, so far as possible, be made good by increasing the deduction required or authorised by law to be made from the next payment and, if necessary, the deductions required or authorised by law to be made from subsequent payments (being a payment or payments made after the passing of this Act and before the fifteenth day of October, nineteen hundred and thirty-two) by an amount equal to the amount of the deficiency, and the deficiency so made good shall be accounted for and assessed in the same manner as the tax deducted from the original payment.

3     Subject, in any case where paragraph 2 of this Schedule applies, to the provisions of that paragraph, section two hundred and eleven of the Income Tax Act, 1918 (which relates to the charge and deduction of tax in any year not charged or deducted before the passing of the annual Act) shall apply as if—

- (a) this Act were the Act imposing the tax for the year; and
- (b) a reference to the fifteenth day of October, nineteen hundred and thirty-one, were, so far as relates to any deficiency in the amount of tax deducted from any payment made after the passing of this Act but before the date aforesaid, substituted for any reference to the passing of the Act imposing the tax for the year; and
- (c) in subsection (1) of the said section the words " half yearly or quarterly" were omitted, and the words " or the person by or through whom the payments were made, as the case may be, " were inserted after the words " the agents entrusted with the payment of the interest, dividends or other annual profits or gains. "

### FOURTH SCHEDULE

Section 8.

#### AMENDMENT OF ENACTMENTS RELATING TO RELIEFS FROM INCOME TAX

Subject Matter.	Enactment amended.	Amendment.
Personal allowance	The Finance Act, 1920, s. 18.	In subs. (1) for the words " two hundred and twenty-five pounds" there shall be substituted the words " one hundred and fifty

Subject Matter.	Enactment amended.	Amendment.
Deductions in respect of relative or other person taking charge of widower's or widow's children or acting as housekeeper or in respect of widowed mother, &c.	The Finance Act, 1920, ss. 19 and 20, and the Finance Act, 1924, ss. 21 and 22.	pounds " ; and for the words " one hundred and thirty-five pounds" there shall be substituted the words " one hundred pounds. "  In subs. (2) for the words " five-sixths " there shall be substituted the words " four-fifths. "
Deduction in respect of children.	The Finance Act, 1920, s. 21.	The amount on which a deduction of tax at the standard rate is to be allowed shall in each case be fifty pounds instead of sixty pounds.  For the words " sixty pounds, "wherever they occur there shall be substituted the words " fifty pounds " ; and for the words "fifty pounds" there shall be substituted the words " forty pounds. "
Allowances in respect of earned income and allowances by reference to total income of persons of age of sixty-five years.	The Finance Act, 1925, s. 15.	For the words " one-sixth ", wherever they occur, there shall be substituted the words " one-fifth " ; for the words " two hundred and fifty pounds" there shall be substituted the words " three hundred pounds " and for the words " one hundred and sixty pounds" there shall be substituted the words " one hundred and twenty-five pounds. "
Relief from balance of tax chargeable after allowance of other reliefs.	The Finance Act, 1927, s. 40 (2).	For the words " five-ninths ", wherever they occur, there shall be substituted the words " one-half " ; and for the words " two hundred and fifty pounds " there shall be substituted the words " one hundred and seventy-five pounds. "
Relief in respect of life insurance premiums, &c.	The Income Tax Act, 1918, s. 32.	Para. (f) of subs. (3) shall cease to have effect.

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## FIFTH SCHEDULE

Section 25.

## ENACTMENTS REPEALED

**PART I***Enactments Repealed as from the 6th April, 1931*

Session and Chapter	Short Title	Extent of Repeal
8 & 9 Geo. 5. c. 40	The Income Tax Act, 1918	Para. (f) of subsection (3) of section thirty-two
20 & 21 Geo. 5. c. 28	The Finance Act, 1930	Section eleven

**PART II***Enactments Repealed as from the passing of this Act*

Session and Chapter.	Short Title.	Extent of Repeal.
11 & 12 Geo. 5. c. 32	The Finance Act, 1921	In paragraph 1 of the Third Schedule to the Finance Act, 1921, the words "in " the British Isles."
21 & 22 Geo. 5. c. 28	The Finance Act, 1931	Subsections (3), (4) and (5) of section thirty-six.