

SCHEDULES.

TENTH SCHEDULE

PROVISIONS FOR SIMPLIFYING THE MACHINERY OF ASSESSMENT, COLLECTION, ETC..

PART I

INCOME TAX.

- 8 (1) Every collector appointed by the Commissioners of Inland Revenue, the Treasury or the special commissioners, shall (whatever the terms of the warrant delivered to him on his appointment) be a collector for every parish or district outside the division of the City of London and shall have, in relation to every parish or district outside that division, all the powers conferred by the Income Tax Acts on the collector, and references in the Income Tax Acts to the collector shall be construed accordingly.
- (2) Any tax charged in any parish or district in the United Kingdom may be recovered in any other parish or district in the United Kingdom as if it had been charged in that other parish or district, and section one hundred and sixty-eight of the Income Tax Act, 1918 (which relates to the recovery of tax where a defaulter has removed from or does not reside in the parish where he was assessed) and, in section one hundred and sixty-two of that Act (which relates to distraint by collectors) the words " in accordance with the assessments and warrants delivered to him ", shall not have effect:
- Provided that nothing in this sub-paragraph shall authorise any collector, not being a collector for the division of the City of London, to distrain or commence or carry on summary proceedings in that division, or any collector for that division to, distrain or commence or carry on summary proceedings outside that division.
- (3) Where a person who has been assessed in the division of the City of London has removed from or resides or happens to be outside that division, or where a person who has been assessed outside that division has removed to or resides or happens to be in that division, a collector for the parish or district where that person was assessed may sign and transmit a certificate of the amount of tax in arrear and unpaid to a collector for the parish or district to which he has removed or in which he resides or happens to be, and thereupon payment of the tax in arrear may be demanded and, on non-payment, the tax in arrear may be recovered, as if the tax had been charged in that parish or district.