



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART VI

MISCELLANEOUS.

60 Appointment of collectors of taxes, etc. for City of London.

- (1) The power to appoint collectors of taxes and collectors of land tax for the division of the City of London shall be transferred to and vested in the Commissioners of Inland Revenue; and all collectors of taxes and collectors of land tax for that division, by whomsoever appointed, shall hold office during the will and pleasure of the Commissioners of Inland Revenue and shall be paid such remuneration as the Treasury may determine; and the enactments relating to the collection of income tax and land tax mentioned in the Ninth Schedule to this Act shall have effect subject to the provisions of that Schedule.
- (2) The Treasury are hereby authorised to grant, subject to and in accordance with such conditions as they may prescribe, out of moneys provided by Parliament, annual allowances by way of compensation to any such collectors of taxes, collectors of land tax or other persons as may be designated by the Treasury, being collectors or other persons whose appointments are determined by the Commissioners of Inland Revenue at any time after the thirty-first day of March, nineteen hundred and forty-six, and who were employed in and about the collection of income tax or land tax in the division of the City of London immediately before the passing of this Act.
- (3) The Pensions Commutation Acts, 1871 to 1882, shall apply to any person to whom a compensation allowance is awarded in pursuance of subsection (2) of this section as if he had retired from a public civil office in consequence of the abolition of his office.