



Customs and Inland Revenue Act 1879

1879 CHAPTER 21

PART II

TAXES

15 Grant of duties of income tax

There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and seventy-nine, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules (A), (C), (D), or (E) of the said Act, the duty of fivepence;

And for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B) of the said Act,—

In England, the duty of twopence halfpenny;

In Scotland and Ireland respectively, the duty of one penny three farthings.

16 Provisions of Income Tax Acts to apply to duties hereby granted

All such provisions contained in any Act relating to income tax as were in force on the fifth day of April one thousand eight hundred and seventy-nine (except section eleven of the Customs and Inland Revenue Act, 1878,) shall have full force and effect with respect to the duties of income tax granted by this Act, so far as the same shall be consistent with the provisions of this Act; and for the purposes of this Act the year one thousand eight hundred and sixty-two mentioned in the forty-third section of the Act of the twenty-fifth and twenty-sixth years of Her Majesty's reign, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and seventy-nine.

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17 Provisions of Income Tax Acts to apply to duties to be granted for succeeding year

In order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April one thousand eight hundred and eighty, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and eighty, and are consistent with the provisions of this Act, shall have full force and effect with respect to the duties of income tax which may be so granted in the same manner as if the said duties had been actually granted and the said provisions had been applied thereto by an Act of Parliament passed on that day; provided that nothing in this section shall be deemed to render necessary or authorise the appointment of assessors for such of the said duties as may be granted and payable under Schedules (A.) and (B.) of the said Act of the sixteenth and seventeenth years of the reign of Her Majesty, chapter thirty-four.

18 Officers of corporations and societies to do all acts requisite for assessment of persons employed by the corporations or societies

Every officer of any corporation, company, fraternity, fellowship, or society who is answerable under the provisions of the fortieth section of the Act of the fifth and sixth years of Her Majesty's reign, chapter thirty-five, for doing all such acts, matters, and things as shall be required to be done by virtue of the said Act in order to the assessing the corporation, company, fraternity, fellowship, or society to the duties of income tax, shall also be answerable under the provisions of the fiftieth and fifty-fifth sections of the same Act for doing all such acts, matters, or things as shall be required to be done by virtue of the said Act in order to the assessing the officers and persons in the employment of the corporation, company, fraternity, fellowship, or society to the duties of income tax.

19 Income tax or inhabited house duties to be paid notwithstanding case stated under 37 & 38 Vict. c.16 s. 9

The fact that a case stated under the provisions of section nine of the Customs and Inland Revenue Act, 1874, is pending before the court therein referred to shall not in any way interfere with the payment of the income tax or inhabited house duty according to the assessment of the Commissioners by whom the case was stated, but the income tax or inhabited house duty shall be paid according to such assessment, as if the case had not been required to be stated, and in the event of the amount of assessment being altered by the order or judgment of the court the difference in amount, if too much has been paid, shall be repaid with such interest (if any) as the court may allow, and if too little, shall be deemed to be arrears (except so far as any penalty is incurred on account of arrears), and shall be paid and recovered accordingly.

20 United parishes may be disunited

Where any parishes or places have been united under the provision contained in section four of the Act of the nineteenth and twentieth years of Her Majesty's reign, chapter eighty, and the union has proved to be inconvenient, it shall be lawful for the Commissioners of Her Majesty's Treasury, on receipt of a resolution of the Commissioners of Land Tax acting for the division in which the parishes or places are situate, passed at a meeting convened for the purpose, to dissolve the union either as regards all or some or one of such parishes or places so united.

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21 Schedules, duplicates, &c. under Tax Acts may be on other material than parchment

Any schedule, duplicate, or other document required to be on parchment by any Act of Parliament relating to land tax, inhabited house duties, or income tax, may, if the Commissioners of Inland Revenue shall by order so direct, be on paper or such other material as may be by such order prescribed, and every schedule, duplicate, or other document on paper or other prescribed material in accordance with the order shall be as valid and effectual for all purposes as it would have been if the same had been on parchment.