

Customs and Inland Revenue Act 1881

CHAPTER 12

CUSTOMS AND INLAND REVENUE ACT 1881

1 Short title

PART I

CUSTOMS AND EXCISE

As to Customs

- 2 Import duties on tea
- 3 Alteration of customs duties on beer
- 4 Drawback on the exportation of imported beef
- 5 Provisions as to importation of beer
- 6 Beer imported may be exported
- 7 Alteration of duties on spirits imported
- 8 Mode of testing in case of obscuration
- 9 Time and place for landing goods inwards
- Time and places for landing and shipping coastwise
- Specifications for free goods six days after clearance. Forms Nos. 8 and 9. Except as to salmon
- Persons may be searched if officers have reason to suspect smuggled goods are concealed upon them. Rescuing goods. Rescuing persons.

 Assaulting or obstructing officers. Attempting the foregoing offences. Penalty
- 13 Certain sections of this Act incorporated in 39 & 40 Vict. c.36

As to Excise

- Brewer's licence. Annual value of house exceeding ten pounds and not exceeding fifteen pounds
- 15 Provisions with regard to brewers other than brewers for sale

Allowance granted to rectifiers and compounders on spirits exported

Miscellaneous

- 17 Provisions as to warehousing foreign wine in an excise warehouse
- 18 Goods liable to a duty of customs or excise may be warehoused in a customs or excise warehouse

PART II

TAXES

- 19 Grant of duties of income tax
- 20 Provisions of Income Tax Acts to apply to duties hereby granted
- 21 Provisions of Income Tax Acts to apply to duties to be granted for succeeding year
- Assessment of income tax under schedules (A) and (B), and of the inhabited house duties for the year 1881-82, 32 & 33 Vict. c.67
- 23 Particulars to be stated in collectors receipts
- 24 Interpretation of "servant" and "other person" in exemption from inhabited house duty
- 25 Amendment of 43 & 44 Vict. c.19 s.53

PART III

STAMPS

As to Probate and Legacy Duties, and Duties on Accounts

- 26 Stamp duties to be under the care and management of the Commissioners of Inland Revenue
- 27 Grant of duties in respect of probate and letters of administration, and on inventories
- 28 Power to deduct debts and funeral expenses where deceased died domiciled in the United Kingdom
- 29 As to forms of affidavit
- 30 Probate or letters of administration to bear a certificate in lieu of stamp duty
- 31 Provision for return of duty overpaid
- 32 Provision for payment of further duty
- Provisions as to obtaining probate, &c. where gross value of estate does not exceed three hundred pounds
- 34 Provision as to inventories where gross value of estate does not exceed three hundred pounds
- Provision in case of subsequent discovery that the value of estate exceeded three hundred pounds
- 36 Relief from legacy duty in cases under three hundred pounds
- 37 Power to Commissioners to require explanations and proof in support of affidavit or inventory
- 38 Grant of duties on accounts of certain property
- 39 Delivery of accounts on oath
- 40 Double duty payable in case of default
- 41 Cesser of legacy and succession duties at the rate of one per cent, in certain cases
- 42 Charge of legacy duty on legacies not amounting to twenty pounds

43 Power to Commissioners to accept composition for legacy duty under a will

Miscellaneous

- 44 Amendments of 33 & 34 Vict. c.97
- 45 Stamp duty on transfers of county stock
- 46 Stamp duty on stock certificates to bearer
- 47 Stamp duties of one penny may be denoted by postage stamps and vice versa
- 48 Repeal of enactments in Schedule

The SCHEDULE —