



Customs and Inland Revenue Act 1881

1881 CHAPTER 12

PART II

TAXES

19 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 eighty-one, 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.

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

All such provisions contained in any Act relating to income tax as are now in force 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.

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

In order to insure 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-two, 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-two 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.

22 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

With respect to the assessment of the duties of income tax hereby granted under Schedules (A) and (B) in respect of property elsewhere than in the Metropolis as defined by the Valuation (Metropolis) Act, 1869, and of the duties on inhabited houses elsewhere than in the said Metropolis, for the year commencing, as respects England, on the sixth day of April, and as respects Scotland, on the twenty-fourth day of May, one thousand eight hundred and eighty-one, the following provisions shall have effect:

- (1) The inspectors or surveyors of taxes shall be the assessors for the said duties, and in lieu of the poundage by law granted to, be divided between the assessors and collectors in regard to such duties there shall be paid a poundage of three half-pence to the collectors thereof.
- (2) The sum charged as the annual value of any, property in the assessment of income tax thereon for the year which commenced on the sixth day of April, one thousand eight hundred and eighty, and the sum charged as the annual value of every inhabited house in the assessment made thereon for the same year as respects England, and as respects Scotland for the year which commenced on the twenty-fifth day of May, one thousand eight hundred and eighty, shall be taken as the annual value of such property or of such inhabited house for the assessment and charge thereon of the duties of income tax hereby granted or of the duties on inhabited houses, to all intents and purposes as if such sum had been estimated to be the annual value in conformity with the provisions in that behalf contained in the Acts relating to income tax and the duties on inhabited houses respectively.
- (3) The Commissioners executing the said Act shall, for each place within their district, cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same.

23 Particulars to be stated in collectors receipts

Where any collector of the duties on inhabited houses and of income tax under Schedules A. and 15. has not, in a demand note delivered previous to payment, distinctly described the property assessed, and specified the amount of the assessment, and the rate at which the duties are charged, the description of the property, the amount of the assessment, and the rate of charge shall be specified in the receipt.

24 Interpretation of "servant" and "other person" in exemption from inhabited house duty

With reference to the exemption from the duties on inhabited houses given by subsection two of section thirteen of the Customs and Inland Revenue Act, 1878, the term "servant" shall be deemed to mean and include only a menial or domestic servant

employed by the occupier, and the expression " other person " shall be deemed to mean any person of a similar grade or description not otherwise employed by the occupier, who shall be engaged by him to dwell in the house or tenement solely for the protection thereof.

25 Amendment of 43 & 44 Vict. c.19 s.53

Sub-section one of section fifty-three of the Taxes Management Act, 1880, shall not apply to Scotland.