



Revenue Act 1883

1883 CHAPTER 55

PART II

AMENDMENT OF LAW RELATING TO THE INLAND REVENUE

14 **Removing doubts as to construction of 43 & 44 Vict. c.19 ss.90, 97**

Whereas doubts have arisen as to the construction and application of sections ninety and ninety-seven of the Taxes Management Act, 1880, and it is expedient to remove those doubts: Be it therefore enacted as follows :

Section ninety-seven of the said Act shall be construed so as to confine the application thereof to cases of removal from one parish in Scotland to another parish in Scotland, and the case of removal from a parish in England or Ireland to a parish in Scotland shall be dealt with under the provisions contained in section, ninety of the said Act.