



Local Government Act 1888

1888 CHAPTER 41

PART VI

TRANSITORY PROVISIONS.

Temporary Provision as to Grant from Exchequer.

121 Grant and application of part of probate duty and of horse and wheel tax during the year ending 31st March 1889.

- (1) In the financial year ending the thirty-first day of March one thousand eight hundred and eighty-nine the Commissioners of Inland Revenue shall from time to time, in such manner and under such regulations as the Treasury from time to time make, pay into the Bank of England to the Local Taxation Account—
 - (a) such sum as may be ascertained in manner provided by the said regulations to be four fifth parts of one third of the proceeds of the sums collected by them in the said year in respect of the probate duties, and for the purpose of this section, the expression " probate duties" means the stamp duties charged on the affidavit required from persons applying for probate or letters of administration in England, Wales, or Ireland, and on the inventory exhibited and recorded in Scotland, and the stamp duties charged on such accounts of personal and movable property as are specified in section thirty-eight of the Customs and Inland Revenue Act, 1881, and includes the proceeds of all penalties and forfeitures recovered in relation to such stamp duties; and
 - (b) such sum as may be ascertained in manner provided by the regulations to be the proceeds of the sums collected by them in the said year in respect of the duties on licences for trade carts, locomotives, horses, mules, and horse dealers under any Act of the present session.
- (2) The sums so paid shall be distributed by the Local Government Board as follows, that is to say,
 - (i) in paying to every county, highway, and other local authority who have heretofore received out of moneys provided by Parliament a contribution to

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- the cost of roads, or to the successors of such authority, sums calculated in like manner and according to the like scale and regulations as in the financial year ending on the thirty-first day of March one thousand eight hundred and eighty-eight;
- (ii) if the amount received by the local taxation account from the duties on licences for trade carts, locomotives, horses, mules and horse dealers under any Act of the present Session, exceeds the sum so payable to county and highway or other local authorities, the excess shall be divided between the metropolis and quarter sessions boroughs, in proportion to their rateable value, as ascertained by the valuation lists, or where there is no valuation list by the last poor rate;
 - (iii) the share of the excess distributed to the metropolis shall be divided between the Commissioners of Sewers in the city of London and the vestries and district boards in the parishes in Schedule A and the districts in Schedule B to the Metropolis Management Act, 1855, as amended by subsequent Acts, according to rateable value as ascertained by the last valuation lists, and the share distributed to quarter sessions boroughs shall be paid to the councils of such boroughs;
 - (iv) if any payment is made under the foregoing provisions of this section respecting roads to the council of any quarter sessions borough, or to any authority for a highway area wholly or partly situate in such borough, or to the highway authority of any parish or district in the metropolis, the share of such quarter sessions borough, parish, or district in the distribution of the balance shall be reduced by the amount of the said payment, and, if less than that amount, shall not be paid, and any sum arising from such reduction or non-payment shall be added to the balance and distributed accordingly;
 - (v) any sum payable in pursuance of this section to a county authority or the council of any borough, not being a highway authority, shall be paid to the county or borough fund as the case may be, but any other sum payable under the provisions of this section respecting roads, or respecting the division of the excess to any highway authority, commissioners of sewers, vestry, or district board, shall be applied in aid of the costs of the roads maintained by such authority, commissioners, vestry, or board;
 - (vi) any balance remaining after the above payments shall be divided among the counties in England and Wales, in accordance with the provisions of this Act with respect to the division of the probate duty grant, and for the purpose of such division the metropolis shall be deemed to be a county, and the share assigned to each county on such division shall be applied towards paying to the guardians of each poor law union wholly or partly situate in the county such sum as is directed by this Act to be annually paid by the county council of such county to such guardians;
 - (vii) any balance remaining after the payment to the guardians of such union shall be paid to the county council of the county upon its coming into office, and, if there is any county borough in the county, the sum so paid shall be included in the adjustment under this Act between the councils of the county and borough.
- (3) Every local authority shall produce to the Local Government Board such evidence and comply with such rules as the Board may require or make for the purpose of effecting the distribution under this section.
- (4) A certificate of the Local Government Board of the sum due to any authority under this section may be varied by that Board, but unless so varied shall be final.

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- (5) The Treasury may, from time to time during the financial year ending on the thirty-first day of March next after the passing of this Act, issue out of the Consolidated Fund or the growing produce thereof and pay to the Local Taxation Account such sums as appear to them to be required for the purpose of paying the highway authorities and county authorities such sums in respect of main roads as have been paid to them in previous years out of moneys provided by Parliament; and the sums so issued shall be treated as an advance, and , shall be repaid to the Consolidated Fund out of the Local Taxation Account before any balance is distributed in manner provided by this section.