



Finance Act 1895

1895 CHAPTER 16

PART III

INCOME TAX

17 Grant of duty of income tax, and application of Acts

- (1) There shall be charged, levied, and paid for the year which began on the sixth day of April one thousand eight hundred and ninety-five, in respect of all property profits and gains respectively described or comprised in the several Schedules A., B., C, D., and E. in the Income Tax Act, 1853, 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 the said Schedules A., C., D., or E., the duty of eightpence ; and
For every twenty shillings of the annual value of the occupation of lands tenements hereditaments and heritages chargeable under the said Schedule B., the duty of threepence.
- (2) All such enactments relating to income tax as were in force on the fifth day of April one thousand eight hundred and ninety-five shall have full force and effect with respect to the duties of income tax hereby granted, so far as those enactments are consistent with this Act.

18 Assessment of income tax under Schedules A and B, and of the inhabited house duty for the year 1895-6

- (1) The annual value of any property which has been adopted for the purpose of income tax under Schedules A. and B. in the Income Tax Act, 1853, or for the purpose of inhabited house duty during the year which began on the sixth day of April one thousand eight hundred and ninety-four, shall be taken as the annual value of such property for the same purpose during the year which began on the sixth day of April one thousand eight hundred and ninety-five: Provided that this section—

Status: This is the original version (as it was originally enacted).

- (a) so far as respects the duty on inhabited houses in Scotland, shall be construed with the substitution of the twenty-fifth day of May for the sixth day of April; and
 - (b) shall not apply to the metropolis as defined by the Valuation (Metropolis) Act, 1869.
- (2) The inspectors or surveyors of taxes shall be the assessors of the income tax under the said Schedules A. and B., and of the house duty.