



Revenue Act 1883

1883 CHAPTER 55

PART II

AMENDMENT OF LAW RELATING TO THE INLAND REVENUE

12 Extension of 43 & 44 Vict. c.19 s.26 as to places of meeting of commissioners

In addition to the power given to the land tax commissioners, general commissioners, and additional commissioners by subsection two of section twenty-six of the Taxes Management Act, 1880, to meet and act within such city, town, or place as therein mentioned, the said commissioners respectively may, with the consent of the Board of Inland Revenue, meet for the purpose of acting as such commissioners at any place outside the boundary of the division for which they act, and all things done by them, as commissioners acting for such division at that place, shall be as valid and effectual in law as if the same had been done at a place of meeting within the division.

13 Extension of 48 & 44 Vict. c.19 s.38 as to cases in which power may be exercised

The power vested in the Board of Inland Revenue by section thirty-eight of the Taxes Management Act, 1880, may be exercised in any case in England where any new parish or place has been or may be formed for the purposes of poor law administration, or any amalgamation in relation to parishes or parts of parishes has been or may be effected for such purposes.

In any case of amalgamation where the transfer of jurisdiction is not provided for by subsection two of the said section thirty-eight, amalgamated parishes or parts of parishes shall be within the jurisdiction of such body of general commissioners as shall be determined by the board and specified in the order in writing containing the direction of the board as to the amalgamation in conformity with subsection one of the said section.

Status: This is the original version (as it was originally enacted).

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.

15 Stamp duty on mortgages, &c, and for small sums

In lieu of the stamp duty now payable under the Stamp Act, 1870, there shall be charged upon mortgage, bond, debenture, covenant, and foreign security of any kind—

Being a security for the payment or 0s. 3d.
repayment of money not exceeding ten
pounds
