



Local Government Act 1888

1888 CHAPTER 41

PART I

COUNTY COUNCILS.

*Financial Relations between Exchequer and County, and
Contributions by County for Costs of Union Officers.*

20 Payment to county council of proceeds of duties on local taxation licences.

- (1) After the financial year ending on the thirty-first day of March next after the passing of this Act, the Commissioners of Inland Revenue shall from time to time, in such manner and under such regulations as the Treasury from time to time prescribe, pay into the Bank of England to such account (in this Act referred to as the Local Taxation Account) as maybe fixed by the regulations, such sums as maybe ascertained in manner provided by the regulations to be the proceeds of the duties collected by those Commissioners in each administrative county in England and Wales on the licences (in this Act referred to as local taxation licences) specified in the First Schedule to this Act, and for the purposes of this section all penalties and forfeitures recovered in respect of the said duties shall be considered as part of the proceeds of the duties.
- (2) The amount ascertained as aforesaid to have been collected in each county in respect of duties on local taxation licences shall, from time to time, be certified by the Commissioners of Inland Revenue, and paid under the direction of the Local Government Board out of the Local Taxation Account to the council of such county. The Commissioners may, if they think fit, vary such certificate, but unless so varied, their certificate shall be conclusive.
- (3) It shall be lawful for Her Majesty the Queen from time to time by Order in Council made on the recommendation of the Treasury to transfer to county councils as from the date specified in the Order the power to levy the duties on all or any of the local taxation licences, and after such date every county council and their officers shall (subject nevertheless to any exceptions and modifications contained in the Order) have within their county, for the purpose of levying the duties transferred, the same powers,

Status: This is the original version (as it was originally enacted).

duties, and liabilities as the Commissioners of Inland Revenue and their officers have with respect to the duties transferred, and to the issue and cancellation of licences on which the duties are imposed, and other matters under the Acts relating to those duties and licences, and all enactments relating to those duties and licences, and to punishments and penalties connected therewith, shall apply accordingly.

(4) Provided as follows:—

- (i) All penalties and forfeitures recovered by a county council in pursuance of this section shall, instead of being paid to the Exchequer, be paid to the county fund, and carried to the same account as the duties.
- (ii) The county council shall have, as respects the said duties and licences, the power given by the said Acts to the Treasury for the restoration of any forfeiture, and the mitigation or remission of any penalty or any part thereof.
- (iii) Nothing in this section shall confer on the county council any special privileges of the Crown as respects legal proceedings.

(5) On a transfer under this section of the power to levy the duties on any licence—

- (a) the county council shall provide for issuing, in different parts of their county, their licence for the same purpose, so as to enable persons to obtain it near their residences ; and
- (b) if such licence has operation in any place in the United Kingdom outside the county in which it is issued, the licence of a county council for the same purpose shall continue to have the like operation outside the county in such place.