THE

PUBLIC GENERAL STATUTES.

48 VICTORIA.

CHAPTER 1.

An Act to grant to Her Majesty additional Rates of Income Tax. [1st December 1884.]

Most Gracious Sovereign,

WE, Your Majesty's dutiful and loyal subjects the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several rates and duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Additional Income Tax Act, 1884.

Grant of additional duties of income tax.

2. In addition to the duties of income tax granted by the Customs and Inland Revenue Act, 1884, there shall be charged, collected, and paid for the year which commenced on the sixth day of April one thousand eight hundred and eighty-four in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, 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 Schedules (A.), (C.), (D.), or (E.) of the last-mentioned Act the duty of one penny; and for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B.) of the last-mentioned Act the duty of one halfpenny.

Provisions for securing additional duties on dividends, &c., and as to right of deduction.

3. (1.) In the case of dividends, interest, or other annual profits or gains due or payable half-yearly or quarterly in the course of the said year which commenced on the sixth day of April one thousand eight hundred and eighty-four, the following provisions shall have effect:—

(*a.*) Where one of the half-yearly payments or two of the quarterly payments shall have been made prior to the passing of this Act, the other half-yearly payment or quarterly pay-

ment shall be charged with the additional duty of two pence for every twenty shillings of the amount thereof:

(*b.*) Where three of the quarterly payments shall have been made prior to the passing of this Act, the other quarterly payment shall be charged with the additional duty of four pence for every twenty shillings of the amount thereof:

(*c.*) Where both the half-yearly payments shall have been made prior to the passing of this Act, the additional duty of one penny granted by this Act shall be charged under Schedule D. in respect of such payments, as profits or gains not charged by virtue of any other schedule, upon statements of the amount thereof to be made by the persons who have received the same, in conformity with the provision contained in the sixth case of Schedule D., in section one hundred of the Act of the fifth and sixth years of Her Majesty's reign, chapter thirty-five; and the agents intrusted with the payment of the dividends, interest, or other annual profits or gains, shall furnish a list of such persons to the Commissioners of Inland Revenue upon a requisition in that behalf.

(2.) For determining the amount which may be deducted by any person liable to pay any rent, interest, annuity, or other annual payment in the course of the said year, on making the payment, where any such payment shall have been made prior to the passing of this Act, the duty shall be deemed to be payable at the rate of five pence for the first half of the said year, and at the rate of seven pence for the other half of the said year.

(3.) Provided that the charge or deduction of duty at a rate in conformity with the Customs and Inland Revenue Act, 1884, and this Act, made prior to the passing of this Act, shall be deemed to have been a legal charge or deduction.

Application of existing enactments to additional duty.

4. The additional duties granted by this Act shall in any assessment made or to be made for the said year which commenced on the sixth day of April one thousand eight hundred and eighty-four, be added to and collected and paid with the duties granted by the Customs and Inland Revenue Act, 1884, and shall in all respects be levied under and be subject to the same provisions as the duties granted by that Act.

Provided that where a duplicate of assessment made under the Customs and Inland Revenue Act, 1884, has been delivered to a collector, it shall be lawful for him under such duplicate and the warrant therewith to collect, not only the duties in such assessment, but also in addition thereto one-fifth of the amount of such duties, without any other or further authority, and he is hereby required to pay over or account for such addition as if it had formed a part of the duties in the assessment; and in such case the payment by any person assessed of such addition, together with the said amount, shall be deemed to be in full satisfaction of his liability under this Act in respect of the property, profits, or gains comprised in the assessment.