

CHAP. 21.

An Act to grant Duties of Customs and Income Tax. A.D. 1871

[25th May 1871.]

Most Gracious Sovereign,

WE, Your Majesty's most 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 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 Customs and Income Tax Act, 1871."

Customs duties on tea continued until 1st August 1872.

2. The duties of customs now charged on tea on the importation thereof into Great Britain and Ireland shall continue to be levied, charged, collected, and paid on and after the first day of August one thousand eight hundred and seventy-one until the first day of August one thousand eight hundred and seventy-two; viz.,

For every pound weight of such tea, - Sixpence.

Grant of duties of income tax.

3. There shall be charged, collected, and paid for one year commencing on the sixth day of April one thousand eight hundred and seventy-one, in respect of all property, profits, and gains mentioned or described as chargeable in the Act passed in 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 all such property, profits, and gains (except those chargeable under Schedule (B.) of the said Act), the duty of sixpence;

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And in respect of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B.) of the said Act, for every twenty shillings of the annual value thereof,

In England, the duty of threepence; and

In Scotland and Ireland respectively, the duty of twopence farthing:

Subject to the provisions contained in section three of the Act passed in the twenty-sixth and twenty-seventh years of Her Majesty's reign, chapter twenty-two, for the exemption of persons whose whole income from every source is under one hundred pounds a year, and relief of those whose income is under two hundred pounds a year.

Provisions, allowances, and exemptions continued in force.

4. All the powers, provisions, allowances, exemptions, forfeitures, and penalties contained in or imposed by any Act relating to customs duties shall be in full force as to the duties of customs granted by this Act, so far as the same are applicable, and shall be observed and put in execution for and in the raising, levying, collecting, and securing of such duties as fully and effectually as if the same had been herein expressly enacted.

Provisions of income tax Acts to apply to duties hereby granted.

5. All such provisions contained in any Act relating to income tax as were in force on the fifth day of April one thousand eight hundred and seventy-one shall have full force and effect with respect to the duties of income tax granted by this Act so far as the same shall be consistent with the provisions of this Act, and for the purposes of this Act the year one thousand eight hundred and sixty-two mentioned in the forty-third section of the Act passed in the twenty-fifth and twenty-sixth years of Her Majesty's reign, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and seventy-one.

Provisions as to assessment of income tax under Schedules (A.) and (B.)

6. With respect to the assessment of the duties of income tax hereby granted under Schedules (A.) and (B.) the following provisions shall have effect:

(1.) The sum charged as the annual value of any property in the assessment of income tax thereon for the year which commenced on the sixth day of April one thousand eight hundred and seventy shall be taken as the annual value of such property, and the duties of income tax granted by this Act shall be assessed and charged according to the said sum:

(2.) The Commissioners executing the Acts relating to the duties of income tax shall, for each place within their several districts, cause duplicates of the assessments of the said

duties assessed and charged as aforesaid to be made out and delivered to the collectors, together with the warrants for collecting the same:

(3.) In England the said Commissioners shall appoint such persons, being inhabitants of the place to which the duplicate shall relate, as they shall think fit, to be collectors of the duties therein mentioned, in like manner as if such persons had been presented to them by assessors under the Acts now in force:

(4.) Assessments shall be subject to be increased in like manner as the assessments made for the year which commenced on the sixth day of April one thousand eight hundred and seventy, and to be abated or discharged at the end of the year commencing on the sixth day of April one thousand eight hundred and seventy-one, for any cause allowed by the said Acts:

(5.) Whenever it shall appear that any property chargeable under the said Schedules (A.) and (B.) has not been assessed, such property shall be assessed under the provisions of the said Acts:

Provided, that this section shall not apply to property included in any valuation list in force under "The Valuation (Metropolis) Act, 1869."

No assessors to be appointed.

7. No assessors shall be appointed for the duties payable under Schedules (A.) and (B.), but the inspectors or surveyors of taxes shall be the assessors in respect of such duties wherever and whenever it may be necessary to make assessments, and in lieu of the poundage granted by the several Acts in that behalf to be divided between the assessors and collectors in regard to the duties, there shall be paid a poundage of three-halfpence to the collectors of the said duties.

LONDON: Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1871.