PART II.

Post Office (Duties) Acts.

Session and Chapter.	Title or abbreviated title of Act.
3 & 4 Vict. c. 96. -	An Act for the regulation of the duties of Postage.
10 & 11 Vict. c. 85. -	An Act for giving further facilities for the transmission of Letters by Post and for the regulating the duties of Postage thereon, and for other purposes relating to the Post Office.
7 & 8 Vict. c. 49. -	An Act for the better regulation of Colonial Posts.
23 & 24 Vict. c. 65. -	An Act to authorize the Commissioners of the Treasury to further regulate the postage on re-directed letters of commissioned and warrant officers, seamen, and soldiers whilst on actual service.
33 & 34 Vict. c. 79. -	The Post Office Act, 1870.
34 & 35 Vict. c. 30. -	The Post Office (Duties) Act, 1871.

CHAPTER 23.

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Customs and Inland Revenue.

[14th June 1875.]

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 Inland Revenue Act, 1875."

PART I.

CUSTOMS.

Grant of customs duties on tea.

2. The duties of customs now charged on tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and seventy-five until the first day of August one thousand eight hundred and seventy-six on importation into Great Britain or Ireland; (that is to say,)

Tea, the lb. - - - - - 6*d.*

PART II.

TAXES.

Grant of duties of income tax.

3. There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and seventy-five, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seven-

teenth 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 said Act, the duty of twopence;

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

In England, the duty of one penny;

In Scotland and Ireland respectively, the duty of three farthings.

Provisions of Income Tax Acts to apply to duties hereby granted.

4. 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-five 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 of 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-five.

Provisions of Income Tax Acts to apply to duties to be granted for succeeding year.

5. In order to insure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April one thousand eight hundred and seventy-six, all such provisions contained in any Act relating to the duties of income tax, other than this Act, as are in force on the fifth day of April one thousand eight hundred and seventy-six shall have full force and effect, with respect to the duties of income tax which may be so granted, in the same manner as if the said duties had been actually granted and the said provisions had been applied thereto by an Act of Parliament passed on that day; and the surveyors of taxes acting in the metropolis, as defined by "The Valuation (Metropolis) Act, 1869," shall be the assessors for the duties to be granted and payable under Schedules (A.) and (B.) of the said Act of the sixteenth and seventeenth years of the reign of Her Majesty, chapter thirty-four, upon any property in the said metropolis, and shall also be the assessors for the duties on inhabited houses in the said metropolis; and in lieu of the poundage granted by the several Acts in that behalf, to be divided between the assessors and collectors for such duties respectively in the said metropolis, there shall be paid a poundage of three halfpence to the said collectors thereof.

Assessment of income tax under Schedules (A.) and (B.), and of the inhabited house duties, for the year 1875–76.

6. With respect to the assessment of the duties of income tax hereby granted under Schedules (A.) and (B.), in respect of property elsewhere than in the metropolis, as defined by "The Valuation (Metropolis) Act, 1869," and of the duties on inhabited houses elsewhere than in the said metropolis, for the year commencing on the sixth day of April one thousand eight hundred and seventy-five, the following provisions shall have effect:

(1.) The inspectors or surveyors of taxes shall be the assessors for the said duties, and in lieu of the poundage by law granted to be divided between the assessors and collectors in regard to such duties there shall be paid a poundage of three halfpence to the collectors thereof.

(2.) 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-four, and the sum charged as the annual value of every inhabited house in the assessment made thereon for the same year, shall be taken as the annual value of such property or of such inhabited house for the assessment and charge thereon of the duties of income tax hereby granted, or of inhabited house duty, to all intents and purposes as if such sum had been estimated to be the annual value in conformity with the provisions in that behalf contained in the Acts relating to income tax and the duties on inhabited houses respectively.

(3.) The commissioners executing the said Acts shall for each place within their district cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same.

(4.) The commissioners executing the said Acts in England shall for each place within their district appoint such persons, being inhabitants of the place, as they shall think fit, to be collectors of the duties in like manner as if such persons had been presented to them by assessors in conformity with the said Acts.

PART III.

EXCISE.

Grant of duties on licences to brewers.

7. In lieu of the duties payable on licences to brewers of beer for sale (other than brewers of spruce or black beer) there shall be charged, collected, and paid on such licences to be taken out, on and after the first day of October one thousand eight hundred and seventy-five, the following duties; (that is to say,)

	£	s.	d.
For and upon every licence to be taken out yearly by any brewer of beer for sale:			
If the quantity of beer brewed within the year ending the thirtieth day of September next preceding does not exceed fifty barrels, the duty of - - - - - - - - -	0	12	6
If the same exceeds fifty barrels, then for every fifty barrels and for any fractional part or number of an entire quantity of fifty barrels, the duty of - - - - - - - - -	0	12	6
And for and upon every licence to be taken out by any person who first becomes a brewer, the duty of - - - - - -	0	12	6

And there shall also be charged upon and paid by the last-mentioned person in respect of his licence such further sum as with the said duty of twelve shillings and sixpence shall amount to the duty which would be chargeable on a licence for a quantity of beer equal to the quantity brewed by him during the existence of his licence, and such further sum shall be paid within ten days next after the expiration of the licence.

Alteration of duties on medicine licences.

8. In lieu of the duties of excise now payable by law upon or in respect of the licences to be taken out yearly in any part of Great Britain by the owners, proprietors, makers, and compounders of, and persons uttering, vending, or exposing to sale or keeping ready for sale any medicine liable to stamp duty, there shall be paid for each such licence—

The duty of - - - - - - - £0 5 0

Wine dealers licence to include sweets.

9. A licence to a dealer in foreign wine, or to a retailer thereof, shall be granted so as to extend to the sale of any kind of sweets, or made wines, or mead, or metheglin in any quantity, without the payment of any further duty than such as is chargeable on a licence to a dealer in foreign wine, or to a retailer thereof.

Warehousing upon drawback of tinctures or medicinal spirits.

10. Subject to any regulations which may be from time to time made by the Commissioners of Customs and the Commissioners of Inland Revenue respectively, tinctures or medicinal spirits may be warehoused upon drawback by a licensed rectifier or compounder of spirits, in any customs or excise warehouse under the like provisions under which British liqueurs may be so warehoused by virtue of section thirteenof "The Customs and Excise Warehousing Act, 1869."

As to licences for carriages hired.

11. From and after the thirty-first day of December next the provision numbered seven of section nineteen of the Act of the thirty-second and thirty-third years of the reign of Her present Majesty, chapter fourteen, shall be repealed, and in lieu thereof it is enacted as follows:

Every person who shall let any carriage for hire for any period less than one year shall for the purposes of the said Act be deemed to be the person keeping such carriage, and every person who shall hire any carriage for a year or any longer period shall for the purpose of the said Act be deemed to be the person keeping such carriage.

Spirit grocers and beer

12. Whereas licences taken out by spirit grocers in Ireland and licences and additional licences taken out by beer dealers in Ireland now by law expire on the fifth day of July

in each year, and it is expedient to alter the time of the expiration of such licences; be it enacted that all such licences taken out after the fifth day of July next after the passing of this Act and before the eleventh day of October one thousand eight hundred and seventy-six shall continue and be in force until the said last-mentioned day; and all such licences which shall be taken out on or after the said last-mentioned day shall expire on the tenth day of October next after the granting thereof; and every such licence which shall be in force at the time of the passing of this Act or which shall be taken out on or before the said fifth day of July, shall continue in force until the eleventh day of October next after the passing of this Act, and in respect of every such licence which shall be in force between the fifth day of July and the eleventh day of October next after the passing of this Act, there shall be charged and paid in respect of the said last-mentioned period, and in addition to the duty paid or payable thereon, the duty for one quarter of a year, and such additional duty shall be recoverable in like manner as any other duty of excise: Provided always, that nothing in this Act contained shall continue in force any such licence granted in pursuance of a justice's certificate requiring to be confirmed under section twelve of "The Licensing Act (Ireland), 1874," after the time limited by the said section for the continuance of such licence, unless such certificate shall be confirmed in the manner by the said section prescribed.

dealers licences in Ireland to expire on the 10th of October.

PART IV.

Stamps.

13. The provisions of "The Stamp Duties Management Act, 1870," are hereby declared to be applicable to all fees which now are or from time to time may be directed to be collected or received by means of stamps, and also to all penalties and offences relating to any stamp duties which now are or from time to time may be under the management of the Commissioners of Inland Revenue.

"The Stamp Duties Management Act, 1870," applicable to all fee stamps, and penalties and offences relating to stamp duties.

14. After the passing of this Act the duties specified in the schedule to this Act shall cease to be payable.

Repeal of stamp duties on appointment.

SCHEDULE.

STAMP DUTIES REPEALED.

Charged under 33 & 34 *Vict. c.* 97.

	£	*s.*	*d.*
Admission and appointment or grant by any writing, To or of any office or employment—			
Where the annual salary, fees, or emoluments appertaining to such office or employment do not exceed 100*l.*	2	0	0
Exceed 100*l.* and do not exceed 150*l.*	4	0	0
„ 150*l.* „ „ 200*l.*	6	0	0
„ 200*l.* „ „ 250*l.*	8	0	0
„ 250*l.* „ „ 300*l.*	10	0	0
„ 300*l.*— for every 100*l.*, and also for any fractional part of 100*l.*	5	0	0
Commission or deputation granted by the Commissioners of Inland Revenue	1	10	0

Charged under 35 & 36 *Vict. c.* 20. *s.* 3.

Commission or deputation granted by the Commissioners of the Customs	1	10	0