SUPPLIED FOR THE PUBLIC SERVICE

CHAPTER 18.

An Act to grant certain Duties of Customs and Inland Revenue, and to amend the laws relating to Inland Revenue. [4th June 1886.]

A.D. 1886.

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 hereinafter 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:

1. This Act may be cited as the Customs and Inland Revenue Act, 1886. Short title.

PART I.

CUSTOMS AND EXCISE.

2. The duties of Customs now chargeable upon tea shall continue to be levied and charged on and after the first day of August, one thousand eight hundred and eighty-six, until the first day of August, one thousand eight hundred and eighty-seven, on the importation thereof into Great Britain or Ireland (that is to say):— Import duties on tea.

Tea, the pound - - - -	Sixpence.

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Exemption of private brewers occupying small houses.

3. In the case of a brewer (not being a brewer for sale) who shall be the occupier of a house of an annual value not exceeding eight pounds, and shall brew beer solely for his own domestic use, no licence shall be required, and the beer shall be exempt from duty.

PART II.

INCOME TAX.

Grant of duties of income tax.

4. There shall be charged, collected, and paid for the year which commenced on the sixth day of April, one thousand eight hundred and eighty-six, in respect of all property, profits, and gains mentioned or described as chargeable in the Act 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 property, profits, and gains chargeable under Schedules (A.), (C.), (D.), or (E.) of the said Act, the duty of eightpence.

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 fourpence.

In Scotland and Ireland respectively, the duty of threepence.

Application of provisions of Income Tax Acts.

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 eighty-six, 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.

Provisions as to duty on dividends, &c. paid prior to passing of this Act.

6. (1.) Where, in the case of any 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-six, any half-yearly or quarterly payments shall have been made prior to the passing of this Act, the duty of income tax hereby granted, or so much by relation to such duty as shall not have been charged thereon or deducted therefrom, shall be charged under Schedule D. in respect of such payments as profits or gains not charged by virtue of any other schedule 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 containing the names and addresses of the persons to whom payments have been made, and the amounts of such payments, to the Commissioners of Inland Revenue upon a requisition in that behalf.

(2.) Where any person liable to pay any rent, interest, annuity, or other annual payment in the course of the said year shall, on making any such payment prior to the passing of this Act, have not made any deduction or have made an insufficient deduction in respect of the duty of income tax hereby granted, he shall be authorised to make the deduction or make up the deficiency on the occasion of the next payment in addition to any other deduction which he may by law be authorised to make.

(3.) The charge or deduction of the duty of income tax at a rate not exceeding the rate hereby granted in case of any payment made in the course of the said year prior to the passing of this Act shall be deemed to have been a legal charge or deduction.

Assessment of income tax under schedules (A.) and (B.) and of the inhabited house duties for the year 1886–7. 32 & 33 Vict. c. 67.

7. 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, as respects England, on the sixth day of April, and, as respects Scotland, on the twenty-fourth day of May, one thousand eight hundred and eighty-six, 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 half-pence 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 eighty-five and the sum charged as the annual value of every inhabited house in the assessment made thereon for the same year as respects England, and as respects Scotland for the year which commenced on the twenty-fifth day of May one thousand eight hundred and eighty-five, shall be taken as the annual value of such property, or of such inhabited house, for

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the assessment and charge thereon of the duties of income tax hereby granted or of the duties on inhabited houses, 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.

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

8. In order to ensure 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 eighty-seven, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April, one thousand eight hundred and eighty-seven, 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.

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