CHAPTER 35.

An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the Law relating to Customs and Inland Revenue and the National Debt, and to make other provisions for the financial arrangements of the year.

[28th November 1910.]

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 King'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:

PART I.

CUSTOMS AND EXCISE.

Duty on tea. 10 Edw. 7. c. 8.

1. The duty of Customs payable on tea until the first day of July nineteen hundred and ten, under the Finance (1909–10) Act, 1910, shall be deemed to have been continued as from that date and shall continue to be charged, levied, and paid until the first day of July nineteen hundred and eleven, on the importation thereof into Great Britain or Ireland (that is to say):—

Tea, the pound - - - - fivepence.

Provision with respect to beer licences.

2. A person shall not be disqualified for receiving a beer retailer's licence by reason only that the premises in respect of which he applies for a licence are not a dwelling-house, or that he is not the real resident holder and occupier of the premises, and the words from "to any person" to "licensed nor shall any such licence be granted" in section one of the Beerhouse Act, 1840, are hereby repealed. 3 & 4 Vict. c. 61.

PART II.

TAXES.

Income tax for 1910-11.

3.—(1) Income tax for the year beginning on the sixth day of April nineteen hundred and ten shall be charged at the rate of one shilling and twopence, and the same super-tax shall be charged, levied, and paid for that year as was charged for the year beginning on the sixth day of April nineteen hundred and nine.

(2) All such enactments relating to income tax (including super-tax) as were in force with respect to duties of income tax granted for the year beginning on the sixth day of April nineteen hundred and nine shall have full force and effect with respect to any duties of income tax hereby granted.

PART III.

NATIONAL DEBT.

Reduction of permanent annual charge. 38 & 39 Vict. c. 45.

4. The amount of the permanent annual charge for the National Debt under section one of the Sinking Fund Act, 1875, shall, during the current and every subsequent financial year, be the sum of twenty-four and a half million pounds instead of twenty-eight million pounds, and subsection (4) of section seven of the Finance Act, 1905, is hereby repealed.

5 Edw. 7. c. 4.

PART IV.

GENERAL.

Construction and short title. 39 & 40 Vict. c. 36.

5.—(1) Part I. of this Act, so far as it relates to duties of Customs, shall be construed together with the Customs Consolidation Act, 1876, and the Acts amending that Act, and, so far as it relates to duties of Excise, shall be construed together with the Acts which relate to duties of Excise and the management of those duties.

Part II. of this Act shall be construed together with the Income Tax Acts, 1842 and 1853, and any other enactments relating to income tax.

5 & 6 Vict. c. 35. 16 & 17 Vict. c. 34.

(2) This Act may be cited as the Finance Act, 1910.

CHAPTER 36.

An Act to continue various Expiring Laws.

[28th November 1910.]

WHEREAS the Acts mentioned in Part I. of the schedule to this Act are, in so far as they are in force and are temporary in their duration, limited to expire on the thirty-first day of December nineteen hundred and ten:

And whereas the Act mentioned in Part II. of the schedule to this Act is, to the extent aforesaid, limited to expire on the twenty-eighth day of August nineteen hundred and eleven:

And whereas the Act mentioned in Part III. of the schedule to this Act is limited to expire on the third day of December nineteen hundred and ten:

And whereas it is expedient to provide for the continuance as in this Act mentioned of those Acts, and of the enactments amending or affecting the same:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords