the register or filed plan, or general map, and the filed plan (if any), or general map, shall be used for assisting the identification of the land."

Exceptions in regard to compulsory registration.

11.—(1) In subsection (1) of section twenty-four the words "or two lives yet to fall in, or to an undivided share in land" are hereby repealed.

(2) Subsection (2) of section twenty-four is hereby repealed.

CHAPTER 17.

An Act to grant certain Duties of Customs and Inland Revenue (including Excise), to alter other Duties, and to amend the Law relating to Customs and Inland Revenue (including Excise), and the National Debt, and to make further provision in connection with Finance.

[20th July 1922.]

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 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. 9 & 10 Geo. 5. c. 32.

1. In lieu of the duty of customs payable on tea imported into Great Britain or Ireland there shall, subject to the provisions of section eight of the Finance Act, 1919 (which relates to imperial preferential rates), be charged, levied and paid as from the fifteenth day of

May, nineteen hundred and twenty-two, until the first day of August, nineteen hundred and twenty-three, the following duty, that is to say :—

Tea - - - the lb., eight pence.

Reduced duties on cocoa.

2. In lieu of the duties of customs payable on cocoa imported into Great Britain or Ireland there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged, levied and paid as from the fifteenth day of May, nineteen hundred and twenty-two, the following reduced duties, that is to say :—

		£	*s.*	*d.*
Cocoa - - - - -	the cwt.	1	8	0
Cocoa (husks and shells) -	the cwt.	0	4	0
Cocoa-butter - - -	the lb.	0	0	3

Provided that in the application of this section to any duty charged on manufactured or prepared goods under section seven of the Finance Act, 1901, the first day of July, nineteen hundred and twenty-two, shall be substituted for the fifteenth day of May, nineteen hundred and twenty-two. 1 Edw. 7. c. 7.

Reduced duties on coffee, chicory, and coffee substitutes.

3.—(1) In lieu of the duties of customs payable on coffee and chicory imported into Great Britain or Ireland there shall, subject to the provisions of section eight of the Finance Act, 1919, be charged, levied and paid as from the fifteenth day of May, nineteen hundred and twenty-two, the following reduced duties, that is to say :—

		£	*s.*	*d.*
Coffee (not kiln-dried, roasted or ground)	the cwt.	1	8	0
Coffee (kiln-dried, roasted or ground)	the lb.	0	0	4
Chicory (raw or kiln-dried) -	the cwt.	1	6	6
Chicory (roasted or ground)	the lb.	0	0	4

(2) In lieu of the duty of excise payable on chicory there shall, as from the fifteenth day of May, nineteen hundred and twenty-two, be charged, levied and paid the following reduced duty, that is to say :—

		£	*s.*	*d.*
Chicory (raw or kiln-dried) -	the cwt.	1	1	1

and so in proportion for any less quantity.

(3) In lieu of the duty of excise now payable in respect of coffee substitutes there shall, as from the fifteenth day of May, nineteen hundred and twenty-two, be charged, levied and paid on any article or substance prepared or manufactured for the purpose of being in imitation of, or in any respect to resemble, or to serve as a substitute for, coffee or chicory, and on any mixture of any such article or substance with coffee or chicory, the following reduced duty, that is to say :—

	£	*s.*	*d.*
For every quarter of a pound of any such article, substance or mixture, which is sold or kept for sale in Great Britain or Ireland - - -	0	0	1

(4) For the rates of drawback on coffee and chicory and mixtures of coffee and chicory specified in section twenty-two of the Finance Act, 1916, there shall be substituted the following reduced rates, that is to say :—

6 & 7 Geo. 5. c. 24.

		£	*s.*	*d.*
Coffee - - -	for every 100 lbs.	1	8	0
Chicory - - -	for every 100 lbs.	1	2	6
Mixtures of coffee and chicory	for every 100 lbs.	1	2	6

Provided that the reduction of rates under this subsection shall not have effect in relation to any goods as respects which it is shown to the satisfaction of the Commissioners of Customs and Excise that duty was paid at the rate in force before the fifteenth day of May, nineteen hundred and twenty-two.

Continuation of customs duties imposed under 5 & 6 Geo. 5. c. 89.

4. The new import duties and the additional customs duties on dried fruits imposed by Part I. of the Finance (No. 2) Act, 1915, shall, subject to the provisions of section eight of the Finance Act, 1919, continue to be charged, levied and paid in the case of the new import duties until the first day of May, nineteen hundred and twenty-three, and in the case of the duties on dried fruits until the first day of August, nineteen hundred and twenty-three.

Continuation of increased medicine duties.

5. The additional duties of excise imposed by section eleven of the Finance (No. 2) Act, 1915, upon medicines liable to duty shall continue to be charged, levied and paid until the first day of August, nineteen hundred and twenty-three.

Excise duties on sugar and molasses made from home-grown materials to cease. 8 & 9 Geo. 5. c. 15.

6.—(1) The duties of excise chargeable under section nine of the Finance Act, 1918, in respect of sugar and molasses made in Great Britain or Ireland and (except as regards goods in respect of which the said duties have been paid) the excise drawbacks and allowance under the said section shall, as respects sugar and molasses made from beet grown in Great Britain or Ireland (in this section referred to as "non-dutiable sugar and molasses") cease and determine as from the commencement of this Act.

(2) Part III. of the First Schedule to the Finance (No. 2) Act, 1915, shall have effect as though references therein to the manufacture and manufacturers of sugar included references to the manufacture and manufacturers of non-dutiable sugar, and with the substitution in the application thereof to the manufacturers of non-dutiable sugar of the words "with a view to securing that no "drawback or allowance shall be paid in respect of sugar "or molasses upon which no duty has been paid" for the words "with a view to securing and collecting the excise "duty imposed by this Act."

(3) Notwithstanding anything in any Act, the Commissioners of Customs and Excise may, subject to the prescribed conditions, permit a person refining sugar in bond to receive non-dutiable sugar or molasses at his bonded premises and to deliver therefrom without payment of duty a corresponding quantity of sugar or molasses.

(4) A person manufacturing non-dutiable sugar or molasses shall not, except with the permission of the Commissioners of Customs and Excise and subject to the prescribed conditions, have in his custody or possession any materials out of which sugar or molasses are manufactured other than beet grown in Great Britain or Ireland or materials produced from such beet.

If any person acts in contravention of this subsection, he shall, in respect of each offence, be liable to an excise penalty of one hundred pounds, and the goods in respect of which the offence is committed shall be forfeited.

(5) In this section the expression "prescribed" means prescribed by regulations made by the Commissioners of Customs and Excise.

Excise licence not required for

7. An excise licence shall not be required for the sale in Great Britain, whether wholesale or retail, of any

sale of certain liquor.

liquor which, whether made on the licensed premises of a brewer of beer for sale or elsewhere, is found, on analysis of a sample thereof at any time, to be of an original gravity not exceeding one thousand and sixteen degrees and to contain not more than two per cent. of proof spirit.

Private brewers' licences.

8. The following proviso shall be substituted for the proviso to section six, subsection (1), of the Finance Act, 1919 :—

Provided that, where the brewer is the occupier of a house of an annual value of eight pounds or less, he may in any year obtain without payment of duty a licence to brew a quantity not exceeding four bushels of malt, or the equivalent thereof, for his own use.

In the foregoing provision the expression "year" means the year ending on the thirtieth day of September.

Reduction of club duty. 10 Edw. 7 and 1 Geo. 5. c. 8.

9. The excise duty to be charged under section forty-eight of the Finance (1909-10) Act, 1910, on statements of purchases of intoxicating liquor to be supplied in clubs shall, as respects any statement relating to purchases during any period after the thirty-first day of December, nineteen hundred and twenty-one, be at the rate of threepence instead of sixpence for every pound of the purchases shown in the statement.

Exemption of certain compound articles from duty under 11&12Geo.5. c. 47.

10. Where the Treasury after consultation with the Board of Trade are satisfied as respects any article which is liable to duty under the Safeguarding of Industries Act, 1921, by reason only that some ingredient or part of the article is liable to duty under that Act, that it is inexpedient, having regard to the nature of that ingredient or part and to the smallness of its value in comparison with the total value of the article, that duty should be charged under that Act, the Treasury may by order exempt that article from duty under the said Act.

Entertainments duty declared to be chargeable on certain payments. 6 & 7 Geo. 5. c. 11.

11. For removing doubts, it is hereby declared that entertainments duty within the meaning of section one of the Finance (New Duties) Act, 1916, is by virtue of that Act chargeable on the following payments, that is to say :—

(*a*) payments for admission to an entertainment made to a person other than the proprietor of the entertainment; and

(*b*) payments of rent made in respect of an interest in any premises which is primarily acquired for the purpose of securing admission to an entertainment;

and accordingly in that section the expressions "the proprietor of the entertainment" and "the proprietor" shall include and be deemed always to have included any person on whose behalf payments for admission to an entertainment are received.

Amendment as to duties to be charged on certain negative cinematograph films.

12. If it is proved to the satisfaction of the Commissioners of Customs and Excise as respects any imported negative cinematograph film, whether developed or undeveloped, that the production of the film was organised by persons whose chief or only place of business was in the United Kingdom, and that the producer of the film and the principal actors and artists employed for the production thereof were British subjects and domiciled in the United Kingdom, that film shall, subject to compliance with such conditions as the Commissioners may by regulation prescribe, be treated for the purpose of the duties charged on imported cinematograph films by section twelve of the Finance (No. 2) Act, 1915, as being blank film.

Relief from entertainments duty.

13.—(1) Entertainments duty within the meaning of section one of the Finance (New Duties) Act, 1916, as amended by any subsequent enactment, shall not be charged on payments for admission to an entertainment as respects which it is proved to the satisfaction of the Commissioners of Customs and Excise that the entertainment—

(*a*) is provided by a society which is established solely for the purpose of promoting graphic art or the art of sculpture, or both such arts, and which is not conducted for profit; and

(*b*) consists solely of an exhibition of works of graphic art or of sculpture, or of both such classes of works, executed and exhibited by persons who practise graphic art or the art of sculpture for profit and as their main occupation.

(2) The provisions in subsection (5) of section one of the Finance (New Duties) Act, 1916, requiring the repayment to the proprietor of an entertainment in certain cases of the amount of the entertainments duty

paid in respect of the entertainment, shall have effect as if for the words "and that the whole of the expenses of "the entertainment do not exceed twenty per cent. of "the receipts" there were substituted the words "and "that the whole of the expenses of the entertainment do "not exceed thirty per cent. of the receipts."

(3) In this section the expression "society" includes a company, institution, or other association of persons, by whatever name called.

Charge of higher rate of duty on change in user, &c., of mechanically-propelled vehicles. 10 & 11 Geo. 5. c. 18.

14.—(1) Where a licence has been taken out for a mechanically-propelled vehicle at any rate under the Second Schedule to the Finance Act, 1920, and the vehicle is at any time while such licence is in force used in an altered condition or in a manner or for a purpose which brings it within, or which if it was used solely in that condition or in that manner or for that purpose would bring it within, a class or description of vehicle to which a higher rate of duty is applicable under the said schedule, duty at such higher rate shall become chargeable in respect of the licence for the vehicle.

(2) Where a licence has been taken out for a mechanically-propelled vehicle, and by virtue of such user as aforesaid a higher rate of duty becomes chargeable and duty at the higher rate was not paid before the vehicle was so used, the person so using the vehicle shall be liable to a penalty of an amount equal to three times the difference between the duty actually paid on the licence and the amount of duty at such higher rate or twenty pounds, whichever amount is the greater.

(3) This section shall come into operation on the first day of January, nineteen hundred and twenty-three.

Amendment of s. 9 of 10 & 11 Geo. 5. c. 72.

15.—(1) Section nine of the Roads Act, 1920 (which enables manufacturers of and dealers in mechanically-propelled vehicles to take out a general licence in respect of vehicles used by them in lieu of separate licences for each such vehicle) shall extend to repairers of mechanically-propelled vehicles.

(2) It shall be lawful for the Minister of Transport to make two sets of regulations under the said section nine prescribing the conditions subject to which general licences are to be issued and prescribing the purposes for

which the holder of a general licence may use it, and in that case—

(*a*) if a licence to which the one set of regulations applies is taken out by a manufacturer, repairer, or dealer, the yearly rate of duty shall be twenty-five pounds, or in the case of a licence to be used only for vehicles chargeable with duty under paragraph one or paragraph two of the Second Schedule to the Finance Act, 1920, five pounds;

(*b*) if a licence to which the other set of regulations applies is taken out by a manufacturer, repairer, or dealer, the yearly rate of duty shall be five pounds, or in the case of a licence to be used only for vehicles chargeable with duty under paragraph one or paragraph two of the Second Schedule to the Finance Act, 1920, one pound:

Provided that any such licence to which the first-mentioned set of regulations is applicable may be taken out for one quarter of the year only, beginning the first day of January, the twenty-fifth day of March, the first day of July, or the first day of October, and in the case of any licence so taken out the duty shall be thirty per cent. of the full annual duty.

It shall be at the option of every manufacturer or repairer of, or dealer in, mechanically-propelled vehicles wishing to take out a general licence whether the licence is one to which the one or other of the two sets of regulations applies.

(3) This section shall come into operation on the first day of January, nineteen hundred and twenty-three, and on the rates of duty for general licences prescribed by this section becoming chargeable the rates prescribed for such licences by section nine of the Roads Act, 1920, shall cease to be chargeable.

PART II.

INCOME TAX AND INHABITED HOUSE DUTY.

Income tax and super-tax for 1922–23.

16.—(1) Income tax for the year 1922–23 shall be charged at the rate of five shillings, and the rates of super-tax for that year shall, for the purposes of section four

8 & 9 Geo. 5. c. 40.

of the Income Tax Act, 1918, as amended by the Finance Act, 1920, be the same as those for the year 1921–22.

(2) All such enactments relating to income tax and super-tax respectively as were in force with respect to the duties of income tax and super-tax granted for the year 1921–22, shall have full force and effect with respect to the duties of income tax and super-tax respectively granted by this Act.

(3) The annual value of any property which has been adopted for the purpose either of income tax under Schedules A and B, or of inhabited house duty, for the year 1921–22, shall be taken as the annual value of that property for the same purpose for the year 1922–23:

Provided that this subsection—

(*a*) so far as respects the duty on inhabited houses in Scotland, shall be construed as referring to a year of assessment ending on the twenty-fourth day of May instead of to a year of assessment ending on the fifth day of April; and

(*b*) shall not apply to lands, tenements, and hereditaments in the administrative county of London with respect to which the valuation list under the Valuation (Metropolis) Act, 1869, is, by that Act, made conclusive for the purposes of income tax and inhabited house duty.

32 & 33 Vict. c. 67.

Computation of profits under Case III. of Schedule D.

17. The following Rule shall be substituted for Rule 2 of the Rules applicable to Case III. of Schedule D:—

"2.—(1) The tax shall, subject as hereinafter provided, be computed—

(*a*) as respects the year of assessment in which the profits or income first arise, on the full amount of the profits or income arising within that year; and

(*b*) as respects subsequent years of assessment, on the full amount of the profits or income arising within the year preceding the year of assessment:

Provided that—

(i) where the profits or income first arose on some day in the year preceding the

year of assessment other than the sixth day of April, the computation shall be made on the profits or income of the year of assessment; and

(ii) where the profits or income first arose on the sixth day of April in the year preceding the year of assessment, or on some day in the the year next before the year preceding the year of assessment other than the sixth day of April, the person charged shall be entitled, on giving notice in writing to the surveyor of taxes at any time within twelve months after the end of the year of assessment, to be charged on the amount of the profits or income of that year, and if the tax charged has been paid, any amount overpaid shall be repaid.

(2) Tax shall be paid on the actual amount computed as aforesaid without any deduction."

Income tax on offices, employments and pensions to be chargeable under Schedule E.

18.—(1) Such profits or gains arising or accruing to any person from an office, employment or pension as are, under the Income Tax Act, 1918, chargeable to income tax under Schedule D (other than the profits or gains chargeable under Case V. of Schedule D, or under Rule 7 of the Miscellaneous Rules applicable to Schedule D), shall cease to be chargeable under that schedule and shall be chargeable to tax under Schedule E, and the Rules applicable to that schedule shall apply accordingly subject to the provisions of this Act.

(2) Rule 2 of the Rules applicable to Cases I. and II. of Schedule D (which relates to the assessment and charge of weekly wage-earners), shall be deemed to be one of the Rules applicable to Schedule E.

(3) Rule 7 of the Rules applicable to Schedule E (which relates to the charge of tax in respect of offices and employments of profit held under a railway company), shall apply to all offices and employments held under, and pensions paid by, a railway company:

Provided that nothing in this subsection shall affect the provisions relating to the quarterly assessment and the collection of income tax in the case of weekly wage-earners employed by way of manual labour.

(4) Paragraph (5) of Rule 18 of the Rules applicable to Schedule E shall have effect as though the words "or in which he is employed" were inserted at the end thereof.

(5) The following paragraph shall be inserted at the end of Rule 5 of the Rules applicable to Schedule E:—

"If any person proves to the satisfaction of the Commissioners concerned that the amount for which an assessment has been made in respect of his salary, fees or emoluments for any year of assessment exceeds the amount of the salary, fees or emoluments for that year, the assessment shall be adjusted and any amount overpaid by way of tax shall be repaid."

(6) The provisions of subsection (1) and subsection (3) of this section shall have effect and shall be deemed always to have had effect, for the purpose of any assessment to income tax which is made or becomes final and conclusive after the first day of May, nineteen hundred and twenty-two, in respect of any employment (other than that of a weekly wage-earner employed by way of manual labour) under any public department, or under any company, society or body of persons or other employer mentioned in Rule 6 of the Rules applicable to Schedule E.

(7) Income tax in respect of profits or gains which would but for the provisions of this section have been chargeable under Schedule D for the year 1922-23, may be charged for that year either under Schedule D or under Schedule E, but the tax shall in all cases be computed in accordance with the provisions and rules applicable to Schedule E as amended by this Act.

Appeals to Special Commissioners against assessments under Schedule E.

19. Any person charged to income tax under Schedule E may appeal to the Special Commissioners against any assessment in respect of his emoluments for any year, or against the amount of tax deducted therefrom, and the provisions of section one hundred and forty-eight of the Income Tax Act, 1918, shall, with any necessary modification, apply to any such appeal:

Provided that, where any such person has under any other provisions of the Income Tax Acts any right of appeal to any other body of Commissioners, he may appeal either under those provisions or under this section, but not under both.

Income under revocable and certain other dispositions to be treated as income of disponor.

20.—(1) Any income—

(*a*) of which any person is able, or has, at any time since the fifth day of April, nineteen hundred and twenty-two, been able, without the consent of any other person by means of the exercise of any power of appointment, power of revocation or otherwise howsoever by virtue or in consequence of a disposition made directly or indirectly by himself, to obtain for himself the beneficial enjoyment; or

(*b*) which by virtue or in consequence of any disposition made, directly or indirectly, by any person after the first day of May, nineteen hundred and twenty-two (other than a disposition made for valuable and sufficient consideration), is payable to or applicable for the benefit of any other person for a period which cannot exceed six years; or

(*c*) which by virtue or in consequence of any disposition made, directly or indirectly, by any person after the fifth day of April, nineteen hundred and fourteen, is payable to or applicable for the benefit of a child of that person for some period less than the life of the child;

shall, subject to the provisions of this section, but in cases under the above paragraph (*c*) only if and so long as the child is an infant and unmarried, be deemed for the purposes of the enactments relating to income tax (including super-tax) to be the income of the person who is or was able to obtain the beneficial enjoyment thereof, or of the person, if living, by whom the disposition was made, as the case may be, and not to be for those purposes the income of any other person:

Provided that in cases under the above paragraph (*a*)—

(i) where any such power as aforesaid can be exercised by a person with the consent of the wife or the husband of that person, the power shall, for the purposes of the said paragraph, be deemed to be exerciseable without the consent of another person, except where

the husband and wife are living apart either by agreement or under an order of a court of competent jurisdiction; and

(ii) where any such power as aforesaid is exerciseable by the wife or the husband of the person who made the disposition, the power shall, for the purposes of the said paragraph, be deemed to be exerciseable by the person who made the disposition.

Provided also that—

(i) the above paragraph (*c*) shall not apply as regards any income which is derived from capital which, at the end of the period during which that income is payable to or applicable for the benefit of the child, is required by the disposition to be held on trust absolutely for, or to be transferred to, the child, or any income which is payable to or applicable for the benefit of a child during the whole period of the life of the person by whom the disposition was made; and

(ii) for the purposes of the said paragraph (*c*) income shall not be deemed to be payable to or applicable for the benefit of a child for some period less than its life by reason only that the disposition contains a provision for the payment to some other person of the income in the event of the bankruptcy of the child, or of an assignment thereof, or a charge thereon being executed by the child.

(2) Where by virtue of paragraph (*b*) or paragraph (*c*) of subsection (1) of this section any income tax or super-tax becomes chargeable on and is paid by the person by whom the disposition was made, that person shall be entitled to recover from any trustee or other person to whom the income is payable by virtue or in consequence of the disposition the amount of the tax so paid, and for that purpose to require the Commissioners concerned to furnish to him a certificate specifying the amount of the income in respect of which he has so paid tax and the amount of the tax so paid, and any certificate so furnished shall be conclusive evidence of the facts appearing thereby.

(3) Where any person obtains in respect of any allowance or relief a repayment of income tax in excess of the amount of the repayment to which he would but for the provisions of paragraph (*b*) or paragraph (*c*) of subsection (1) of this section have been entitled, an amount equal to the excess shall be paid by him to the trustee or other person to whom the income is payable by virtue or in consequence of the disposition, or where there are two or more such persons shall be apportioned among those persons as the case may require.

If any question arises as to the amount of any payment or as to any apportionment to be made under this subsection, that question shall be decided by the General Commissioners whose decision thereon shall be final.

(4) Any income, which is deemed by virtue of this section to be the income of any person, shall be deemed to be the highest part of his income.

(5) In this section, unless the context otherwise requires—

The expression "child" includes step-child or illegitimate child;

The expression "disposition" includes any trust, covenant, agreement or arrangement.

Super-tax on undistributed income of certain companies.

21. With a view to preventing the avoidance of the payment of super-tax through the withholding from distribution of income of a company which would otherwise be distributed, it is hereby enacted as follows:

(1) Where it appears to the Special Commissioners that any company to which this section applies has not, within a reasonable time after the end of any year or other period ending on any date subsequent to the fifth day of April, nineteen hundred and twenty-two, for which accounts have been made up, distributed to its members in such manner as to render the amount distributed liable to be included in the statements to be made by the members of the company of their total income for the purposes of super-tax, a reasonable part of its actual income from all sources for the said year or other period, the Commissioners may, by notice in writing to the company, direct that for purposes of assessment to super-tax, the said income of the company shall, for the year or other period specified in the notice, be deemed to be the income of the members,

and the amount thereof shall be apportioned among the members:

Provided that, in determining whether any company has or has not distributed a reasonable part of its income as aforesaid, the Commissioners shall have regard not only to the current requirements of the company's business but also to such other requirements as may be necessary or advisable for the maintenance and development of that business.

(2) Any super-tax chargeable under this section in respect of the amount of the income of the company apportioned to any member of the company, shall be assessed upon that member in the name of the company, and, subject as hereinafter provided, shall be payable by the company, and all the provisions of the Income Tax Acts and any regulations made thereunder relating to super-tax assessments and the collection and recovery of super-tax shall, with any necessary modification, apply to super-tax assessments and to the collection and recovery of super-tax charged under this section.

(3) A notice of charge to super-tax under this section shall in the first instance be served on the member of the company on whom the tax is assessed, and if that member does not within twenty-eight days from the date of the notice elect to pay the tax a notice of charge shall be served on the company and the tax shall thereupon become payable by the company:

Provided that nothing in this subsection shall prejudice the right to recover from the company the super-tax charged in respect of any member who has elected as aforesaid but who fails to pay the tax by the first day of January in the year of assessment or within twenty-eight days of the date on which he so elected, whichever is later.

(4) Any undistributed income which has been assessed and charged to super-tax under this section shall, when subsequently distributed, be deemed not to form part of the total income from all sources for the purposes of super-tax of any individual entitled thereto.

Where a member of a company has been assessed to and has paid super-tax otherwise than under this section in respect of any income which has also been assessed and upon which super-tax has been paid under this section, he shall, on proof to the satisfaction of the Special Commissioners of the double assessment, be entitled to

repayment of so much of the super-tax so paid by him as was attributable to the inclusion in his total income from all sources of the first-mentioned income.

(5) Where super-tax is charged under this section in respect of the income of a company for any year or other period, the Commissioners of Inland Revenue shall, on a certificate from the Special Commissioners that the super-tax has been accounted for, repay to the company the amount of any corporation profits tax paid by the company in respect of the corresponding accounting period or part thereof.

(6) This section shall apply to any company—

(*a*) which has, since the fifth day of April, nineteen hundred and fourteen, been registered under the Companies Acts, 1908 to 1917; and

(*b*) in which the number of shareholders computed as hereinafter provided is not more than fifty; and

(*c*) which has not issued any of its shares as a result of a public invitation to subscribe for shares; and

(*d*) which is under the control of not more than five persons.

For the purposes of this subsection—

In computing the number of shareholders of a company there shall be excluded any shareholder who is a trustee or nominee for some person otherwise owning or beneficially interested in shares in the company, or who is an employee of the company, or is the wife or the unmarried infant child of a beneficial owner of shares in the company;

A company shall be deemed to be under the control of any persons where the majority of the voting power or shares is in the hands of those persons or relatives or nominees of those persons, or where the control is by any other means whatever in the hands of those persons;

The expression "relative" means a husband or wife, ancestor, or lineal descendant, brother, or sister;

The expression "nominee" means a person who may be required to exercise his voting power on the directions of, or holds shares directly or indirectly on behalf of, another person;

Persons in partnership and persons interested in the estate of a deceased person or in property held on a trust shall, respectively, be deemed to be a single person.

(7) In this section the expression "member" shall include any person having a share or interest in the capital or profits or income of a company, and the expression "employee" shall not include any governing director, managing director, or director.

(8) The provisions contained in the First Schedule to this Act shall have effect as to the computation of the actual income from all sources of the company, the apportionment thereof amongst members of the company, and otherwise for the purpose of carrying into effect, and in connection with, this section.

(9) The provisions of this section shall apply for the purposes of assessment to super-tax for the year 1923-24 and any succeeding year of assessment.

Delivery of particulars for purposes of super-tax.

22.—(1) The Special Commissioners may, whether an assessment to super-tax has been made or not, require any individual who has been required to make a return of his total income for the purposes of super-tax to furnish to them within such time as they may prescribe, not being less than twenty-eight days, such particulars as to the several sources of his income and the amount arising from each source, and as to the nature and the amount of any deductions claimed to be allowed therefrom, as they consider necessary.

(2) If any person without reasonable excuse fails to furnish within the time prescribed any particulars required under this section, he shall be liable to a penalty not exceeding fifty pounds, and after judgment has been given for that penalty to a further penalty of the like amount for every day during which the failure continues.

Amendments as to Schedule B.

23.—(1) The definition of the expression "assessable value" in Schedule B of the Income Tax Act, 1918, shall have effect as though for the words "an amount equal to twice the annual value" there were substituted the words "an amount equal to the annual value," and as though for the words "an amount equal to the annual value" there were substituted the words "an amount equal to one-third of the annual value."

(2) In paragraph (*a*) of Rule 7 of the Rules applicable to Schedule B there shall be substituted for the words "a year" the words "ten years."

Amendment as to allowance for repairs.

24.—(1) The following paragraphs shall be substituted for paragraphs (i) and (ii) of paragraph (1) (*b*) of Rule 7 of No. V. in Schedule A (which relates to the allowance for repairs):—

"(i) where the owner is occupier or chargeable as landlord, or where a tenant is occupier and the landlord has undertaken to bear the cost of repairs, by a sum equal, where the amount of the assessment does not exceed twenty pounds, to one-fourth part of that amount, and, where the amount of the assessment exceeds twenty pounds but does not exceed forty pounds, to one-fifth part of that amount, and where the amount of the assessment exceeds forty pounds, to one-sixth part of that amount; and

(ii) where a tenant is occupier and has undertaken to bear the cost of repairs, by such a sum, not exceeding one-fourth, one-fifth or one-sixth part of the amount of the assessment, as the case may be, as may be necessary to reduce the amount of the assessment to the amount of rent payable by him:

"Provided that the amount by which an assessment is reduced shall not, in the case of an assessment exceeding the amount of twenty pounds but not exceeding the amount of forty pounds, or of an assessment exceeding the amount of forty pounds, be less than it would have been if the amount of the assessment had been twenty pounds or forty pounds, as the case may be."

(2) In paragraph (2) of the said Rule 7, for the words "one-sixth" there shall be substituted the words "one-fourth, one-fifth or one-sixth, as the case may be," and in paragraph (1) of Rule 8 of the said Number V. in Schedule A for the words "one sixth part" there shall be substituted the words "one-fourth, one-fifth or one-sixth part, as the case may be."

(3) This section shall not have effect as respects income tax for the year 1922–23, and shall, unless Parliament otherwise determines, cease to have effect on the fifth day of April, nineteen hundred and twenty-eight.

Amendment as to allowance for

25.—(1) The following paragraphs shall be substituted for paragraph (3) of Rule 8 of No. V. in Schedule A

maintenance, repairs, &c.

(which grants relief in certain cases in respect of the cost of maintenance, repairs, &c.) :—

"(3) This Rule shall apply to any land (inclusive of farmhouses and other buildings, if any) or house, the assessment on which is reduced for the purpose of collection:

Provided that no repayment of tax shall be made under this Rule in respect of the cost of maintenance repairs, insurance or management, if or to such extent as that cost has been otherwise allowed as a deduction in computing income for the purposes of income tax."

(2) This section shall not have effect as respects income tax for the year 1922–23.

Allowance to owner of mineral rights in respect of expenses.

26.—(1) Where for any year of assessment rights to work minerals in the United Kingdom are let, the lessor shall be entitled on making a claim for the purpose to be repaid so much of the income tax paid by him by deduction or otherwise in respect of the rent or royalties for that year as is equal to the amount of the tax on any sums proved to the satisfaction of the Special Commissioners to have been wholly, exclusively, and necessarily disbursed by him as expenses of management or supervision of those minerals in that year:

Provided that no repayment of tax shall be made—

(*a*) except on proof to the satisfaction of the Special Commissioners of payment of tax on the aggregate amount of the rent or royalties; or

(*b*) if, or to such extent as, the said expenses have been otherwise allowed as a deduction in computing income for the purposes of income tax.

(2) The provisions of subsection (2) of section thirty-three of the Income Tax Act, 1918, shall apply to claims under this section.

Allowances to war widows in respect of children.

27. Allowances granted by the Minister of Pensions under a Royal Warrant, Order in Council, or order administered by him to widows of members of the naval, military, or air forces of the Crown in respect of their children shall not be reckoned in computing the income of such widows for any of the purposes of the Income Tax Acts.

Relief from income tax in respect of national savings certificates, and Ulster savings certificates. 10 & 11 Geo. 5. c. 12.

28.—(1) Subsection (1) of section forty-seven of the Income Tax Act, 1918, which, as amended by section seven of the Savings Banks Act, 1920, grants relief from income tax in respect of any national savings certificates issued by the Treasury through the Post Office under which the purchaser, by virtue of an immediate payment of fifteen shillings and sixpence becomes entitled after five years to receive the sum of one pound, shall apply to any such certificates so issued whether the price of issue of the certificates is fifteen shillings and sixpence or any other sum and whether the certificates mature for payment on the expiration of five years or any other period.

(2) All enactments giving relief from income tax in respect of the accumulated interest payable in respect of national savings certificates shall extend to the accumulated interest payable in respect of any Ulster savings certificates issued by the Government of Northern Ireland and held by persons resident and domiciled in Northern Ireland, whether issued for the same price and whether maturing for payment on the expiration of the same period as national savings certificates or not.

Interest paid on arrears of excess profits duty not to be allowed as a deduction.

29. In the computation of any profits or income for the purposes of assessment to income tax no deduction shall be allowed in respect of any interest paid on arrears of excess profits duty or munitions exchequer payments.

Allocation of income to charity where residue is not paid to charity until after one year of death of testator.

30.—(1) Where a charity is entitled to the residuary estate of any testator and the residue or some part thereof is not paid to the charity until after the expiration of one year after the death of the testator, there shall be treated as being income of the charity for the purposes of the Income Tax Acts such portion of the income, if any, which accrued to the estate in respect of the period between the expiration of the said year and the date of payment as would have accrued to the charity if the residue, or the said part of the residue, had been paid to the charity immediately after the expiration of the said year and the assets constituting the estate (excluding any part thereof specifically bequeathed or devised) on that date had then been apportioned rateably as between the creditors, legatees (other than specific legatees), and persons entitled to the residue.

(2) If any question arises as to the amount which ought by virtue of this section to be treated as being income of a charity or as to the amount of income tax which has been paid or borne in respect of any income which is by virtue of this section treated as being income of a charity, the Special Commissioners shall hear and determine the case in like manner as if it were an appeal to them against an assessment under Schedule D, and the provisions of the Income Tax Acts relating to such an appeal (including the provisions relating to the statement of a case for the opinion of the High Court on a point of law) shall apply accordingly with any necessary modifications.

(3) In this section the expression "charity" means any body of persons or trust established for charitable purposes only, and references to the residuary estate of a testator include references to a share of residuary estate.

Allowances in respect of contributions towards expenses of superannuation benefits.

31.—(1) Where, in pursuance of any public general Act of Parliament, superannuation allowances or gratuities are payable to individuals holding an office or employment on their retirement or to their legal personal representatives on their death, and such individuals are by any such Act required to make contributions towards the expenses of providing the allowances and gratuities, the sums so contributed by any such individual for any year may be deducted from the amount of his emoluments to be assessed to income tax for that year:

Provided that, where any such sums are to be repaid to any individual under the authority of any such Act as aforesaid, the person by or through whom the sums are to be repaid shall deduct from those sums an amount equal to the total amount of the income tax which would have been paid in respect of those sums if they had not been allowed as deductions under the authority of this section, and if those sums are repaid with any interest thereon, shall also deduct therefrom an amount equal to the total amount of the income tax which would have been paid in respect of that interest if it had actually been paid to the individual in the several years in respect of which it is paid, and the provisions of paragraph (2) of rule twenty-one of the General Rules shall apply in regard to the accounting for and recovery of the amounts so deducted.

(2) Any person having the custody of the books containing the assessments to income tax on any individual for the several years in respect of which sums are repayable to him as aforesaid shall, notwithstanding anything contained in any declaration made by that person in pursuance of section eighty-nine of the Income Tax Act, 1918, on application by the person by or through whom the sums are repayable, furnish to him such particulars as may be necessary to enable him to compute the appropriate amount of income tax to be deducted and paid over by him as aforesaid.

Determination of annual values for purposes of income tax under Schedule A and inhabited house duty for 1923–24.

32.—(1) The provisions of this section shall have effect for the purpose of enabling the annual values of properties for the purposes of assessments to income tax under No. I. and No. II. of Schedule A and to inhabited house duty for the year 1923–24 (in this Act referred to as "the said annual values"), to be determined during the year 1922–23, and of enabling the said assessments for the year 1923–24 to be made as soon as may be after the commencement of that year, and for that purpose all things necessary to be done for determining the said annual values, and all things preliminary to the making of any such assessments may be done, as well at any time after the commencement of this Act and before the sixth day of April, nineteen hundred and twenty-three, as at any time after the last-mentioned date.

(2) For the purposes aforesaid, the provisions set out in the Second Schedule to this Act shall have effect.

(3) The assessments to income tax under No. I. and No. II. of Schedule A and to inhabited house duty for the year 1923–24 shall be made by the General Commissioners on the basis of the annual values determined under this section for the year 1922–23:

Provided that any person, who proves to the satisfaction of the General Commissioners that the annual value for the year 1923–24 of any land, tenement, hereditament, or heritage, or of any inhabited dwelling-house, in respect of which he has been assessed for the year 1923–24 is less than the annual value on which the assessment was based, shall be entitled to a reduction of the assessment to an amount based on the annual value for the year 1923–24, estimated in accordance with the rules applicable to assessments under No. I. or No. II. of Schedule A or

the enactments relating to inhabited house duty, as the case may be.

(4) This section shall not apply as respects Scotland, or Ireland, or as respects lands, tenements or heritages in the Administrative County of London with respect to which the valuation list under the Valuation (Metropolis) Act, 1869, is by that Act made conclusive for the purposes of income tax and inhabited house duty, or to the appointment of assessors within the said county.

Parishes for purposes of assessment, 1923–24.

33. The parishes for which assessments of income tax and inhabited house duty are to be made for the year 1923–24, and for which assessors and collectors are to be appointed for that year shall, in England (elsewhere than in the Administrative County of London), be the parishes as existing for the purposes of poor law administration at the commencement of this Act.

PART III.

EXCESS PROFITS DUTY.

Payment of excess profits duty by instalments.

34.—(1) Subject to the provisions of this section, the Commissioners of Inland Revenue may, on an application made in that behalf by any person by whom any excess profits duty under the Finance (No. 2) Act, 1915 (in this Part of this Act referred to as "the principal Act"), is payable, authorise the payment of the duty by means of quarterly instalments within the period of five years ending on the thirty-first day of December, nineteen hundred and twenty-six.

(2) The Commissioners of Inland Revenue may, as a condition of granting an application under this section, require the applicant to give such security for the due payment of the instalments as they think fit, and may, at their discretion at any time, revoke any authorisation granted under this section, but in any case in which such security as aforesaid has been given, only after three months' notice has been given by the Commissioners of their intention to revoke the authorisation.

(3) If any person is aggrieved by the refusal of the Commissioners of Inland Revenue to grant an application made by him under this section or by the revocation of an authorisation granted to him under this section, he may, at any time within fourteen days after the date on which notice is given to him by the Commissioners of the refusal or revocation, as the case may be, appeal against

the refusal or revocation to the Special Commissioners of Income Tax and the decision of the Special Commissioners on the appeal shall be final.

Any person intending to appeal to the Special Commissioners under the foregoing provision shall give notice of his intention to the Commissioners of Inland Revenue.

(4) Simple interest at the rate of four and a half per cent. per annum, without deduction for income tax, shall be chargeable on excess profits duty as from the date on which the duty becomes payable, or in the case of duty which became payable on or before the first day of January, nineteen hundred and twenty-two, as from that date.

Any such interest shall be payable in money and shall be recoverable as a debt due to His Majesty from the person by whom the duty in respect of which the interest is charged is payable.

(5) Any instalments of excess profits duty and any interest on arrears of excess profits duty payable by any person under this section shall be paid on such dates as the Commissioners of Inland Revenue may fix.

(6) For the purposes of this section, any reduction made after the first day of January, nineteen hundred and twenty-two, in the amount of an assessment to excess profits duty shall, subject as hereinafter provided, be deemed to have been made as on that date or as on the date on which the duty under that assessment became payable, whichever date is the later:

Provided that any reduction of the amount of duty payable, made in pursuance of the provisions of Part II. or Part III. of the Second Schedule to the Finance Act, 1921, shall have effect as from the thirty-first day of August, nineteen hundred and twenty-three, and the thirty-first day of August, nineteen hundred and twenty-five, respectively, or from the date at which the claim under those provisions could have been proved, whichever is the earlier. 11&12Geo.5. c. 32.

(7) In valuing any stock or bonds transferred in satisfaction of excess profits duty under section thirty-four of the Finance Act, 1917, no account shall be taken 7 & 8 Geo. 5. c. 31.

for the purpose of the deduction to be made under proviso (*a*) of subsection (4) of the said section of any interest accruing due after the thirty-first day of December, nineteen hundred and twenty-one.

(8) For the purposes of this section, excess profits duty shall be deemed to become payable on the expiration of three months from the date on which the assessment to duty is made.

(9) This section shall, subject to the necessary modifications, apply to munitions exchequer payments as it applies to excess profits duty.

(10) This section shall be deemed to have had effect as from the first day of January, nineteen hundred and twenty-two.

Right of appeal as to amount of deficiencies or losses.

35. Subsection (5) of section forty-five of the principal Act (which allows an appeal against an assessment of excess profits duty) shall apply as respects the determination by the Commissioners of Inland Revenue of the amount of any deficiencies or losses in respect of which a person carrying on a trade or business is entitled to a repayment of or a set-off against excess profits duty as it applies to the amount of an assessment made upon him by the said Commissioners.

Amendment of s. 38 (3) of 5 & 6 Geo. 5. c. 89.

36. Where the interest or any part of the interest in any trade or business of any person, being the proprietor thereof or a partner therein, passes by a voluntary disposition inter vivos made by that person or under his will or on his intestacy to the husband or the wife or any ancestor or lineal descendant of that person, that last-named person shall, for the purposes of subsection (3) of section thirty-eight of the principal Act (which allows a repayment of or set-off against excess profits duty in case of a deficiency or loss), be treated as if he were the person from whom the interest passed.

Interpretation.

37. In this Part of this Act references to the principal Act or to any provisions of that Act shall be construed as references to that Act or to those provisions as amended and extended by any subsequent enactment, including this Part of this Act.

PART IV.

NATIONAL DEBT.

Suspension of new sinking fund.

38. In the financial year ending the thirty-first day of March, nineteen hundred and twenty-three, that portion of the permanent charge for the national debt, which is not required for the annual charge directed by the National Debt and Local Loans Act, 1887, or any other Act, to be paid out of that charge, shall not be paid.

50 & 51 Vict. c. 16.

Continuance during current financial year of s. 58 of 10 & 11 Geo. 5. c. 18.

39. Section fifty-eight of the Finance Act, 1920 (which provides that amounts applied out of the Revenue in paying off debt are to be deemed to be expenditure within the meaning of sections four and five of the Sinking Fund Act, 1875), shall apply as respects the current financial year as it applied as respects the financial year ending on the thirty-first day of March, nineteen hundred and twenty-one.

38 & 39 Vict. c. 45.

Power to borrow moneys required for certain sinking funds.

40.—(1) The Treasury may at any time, if they think fit, raise money in the same manner in which they are authorised to raise money under subsection (1) of section one of the War Loan Act, 1919, for any of the following purposes, that is to say:—

9 & 10 Geo. 5. c. 37.

(*a*) for providing during the financial year ending the thirty-first day of March, nineteen hundred and twenty-three, for the issue out of the Consolidated Fund of the sums to be issued thereout under section forty-five of the Finance Act, 1921, for the purposes of the sinking fund established under that section in connection with the three and one-half per cent. Conversion Loan; and

(*b*) for providing during the said financial year such sums as are required in connection with four per cent. Victory Bonds, or stock or bonds forming part of the four per cent. Funding Loan, 1960–1990, which are transferred in satisfaction of death duties, or as are required under section two of the War Loan Act, 1919, to be issued to the National Debt Commissioners for the purposes of the sinking funds established in pursuance of that section in connection with the four per cent. Victory Bonds and four per cent. Funding Loan, 1960–1990; and

(*c*) for providing for the repayment to the Consolidated Fund of all or any part of the sums issued out of that fund for the purposes aforesaid.

(2) This section shall be construed as one with section one of the War Loan Act, 1919, and the provisions of that section shall have effect accordingly.

Charge on Consolidated Fund under s. 24 (1) of 10&11 Geo. 5. c. 67, to extend to the growing produce of Fund.

41. Subsection (1) of section twenty-four of the Government of Ireland Act, 1920, which provides that certain sums are to be charged on the Consolidated Fund of the United Kingdom, shall have effect as if for the words "the Consolidated Fund of the United Kingdom" there were substituted the words "the Consolidated Fund of the United Kingdom or the growing produce thereof."

PART V.

MISCELLANEOUS AND GENERAL.

Temporary continuance of exemption from corporations profits tax of profits of public utility companies, and building societies.

42. The exemption from corporation profits tax given by the proviso to subsection (2) of section fifty-two of the Finance Act, 1920, shall be continued from the thirty-first day of December, nineteen hundred and twenty-two, until the thirty-first day of December, nineteen hundred and twenty-five, and in section fifty-eight of the Finance Act, 1921, for the words "the thirty-first day of December, "nineteen hundred and twenty-two" there shall be substituted the words "the thirty-first day of December, "nineteen hundred and twenty-five."

Profits of charitable and other companies registered without word "limited" exempted from corporation profits tax.

8 Edw. 7. c. 69.

43.—(1) Corporation profits tax shall not be charged on the profits of an association which is registered under section twenty of the Companies (Consolidation) Act, 1908, as a company with limited liability without the addition of the word "limited" to its name, so long as it continues so registered, or on the profits of a company which is established solely for the advancement of religion or education and, which under its memorandum or articles of association is prohibited from distributing any part of its profits to its members.

(2) This section shall be deemed to have had effect as from the first day of January, nineteen hundred and twenty-two.

Option as to payment of estate duty in certain cases.

44. Where any land or chattels settled by Act of Parliament or Royal Grant pass on the death of any person, any estate duty payable in respect thereof, or of

any interest therein, under subsection (5) of section five of the Finance Act, 1894, may, at the option of the person authorised or required to pay the same, and notwithstanding anything in the said section or in the Act of Parliament or Royal Grant settling the said land or chattels, be treated as a charge on and be raised and paid out of the corpus of such land or chattels, and the provisions of section nine of the Finance Act, 1894, dealing with the charge of estate duty and the facilities for raising that duty shall apply. 57 & 58 Vict. c. 30.

The option given by this section shall be exerciseable in any case in which estate duty in respect of land or chattels, or any interest therein, to which subsection (5) of section five of the Finance Act, 1894, applies, is unpaid at the date of the passing of this Act, irrespective of the date of the death which gave rise to the claim for that duty.

Extension to Malay States of s. 20 of 57 & 58 Vict. c. 30.

45.—(1) Section twenty of the Finance Act, 1894 (which relates to payment of death duties where death duties are payable in certain British Possessions), shall have effect as if the Malay States were a British Possession within the meaning of that section.

(2) For the purposes of this section, "the Malay States" means the Federated Malay States and Johore, Kedah, Perlis, Kelantan, Trengganu, and Brunei.

Reduction of amount of composition for stamp duties in certain cases. 54 & 55 Vict. c. 39.

46. The stamp duty chargeable by way of composition for stamp duty under section one hundred and fourteen of the Stamp Act, 1891, as extended or amended by section thirty-nine of the Finance Act, 1894, section five of the Finance Act, 1898, and section thirty-seven of the Finance Act, 1920, shall, in the cases hereinafter mentioned, be reduced so as to be—

(*a*) when the period within which the stock is to be redeemed or paid off, or during which annual or other payments in respect of the redemption or payment off of the stock are required to be made, does not exceed twenty years from the date of the composition, one shilling for every ten pounds and any fraction of ten pounds of the nominal amount of the stock inscribed at the date of the composition; and

(*b*) when the said period exceeds twenty years but does not exceed forty years from the said date, two shillings for every such ten pounds or fraction of ten pounds.

Alkali, &c. works stamp duty. 6 Edw. 7. c. 14.

47. Subsection (6) of section nine of the Alkali, &c. Works Regulation Act, 1906 (which relates to the stamp duty chargeable on certificates of registration of alkali and other works), shall have effect as if for the words "five pounds" there were substituted the words "ten pounds," and for the words "three pounds" there were substituted the words "six pounds":

Provided that nothing in this section shall affect the stamp duty chargeable in respect of any certificate of registration issued before the first day of April, nineteen hundred and twenty-three.

Repayments in respect of spoiled and unused stamps.

48. The Postmaster-General, in the exercise of any powers for the time being vested in him in relation to spoiled, unused or misused stamps, may make repayments or give other stamps in return for any spoiled, unused or misused stamps either of a value equal to the face value thereof, or, if he thinks fit, of any less value.

Construction, short title, application, and repeal. 39 & 40 Viet. c. 36.

49.—(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 any enactments amending that Act, and, so far as it relates to duties of excise, shall be construed together with the Acts which relate to the duties of excise and the management of those duties.

Part II. of this Act shall be construed together with the Income Tax Acts and the Acts relating to inhabited house duty.

Part III. of this Act shall be construed together with Part III. of the Finance (No. 2) Act, 1915.

(2) This Act may be cited as the Finance Act, 1922.

(3) Such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(4) The enactments set out in the Third Schedule to this Act are hereby repealed to the extent mentioned in the third column of that schedule, but this repeal shall not, as respects the enactments mentioned in Part II. of that schedule, come into operation until the sixth day of April, nineteen hundred and twenty-three.

SCHEDULES.

FIRST SCHEDULE.

Section 21.

1. A company which is aggrieved by any direction given under section twenty-one of this Act may appeal to the Special Commissioners against the direction by giving notice of appeal to the Clerk to the Commissioners within twenty-one days after the date of the notice, and the Commissioners shall hear and determine the appeal, subject as herein provided, and the provisions of the Income Tax Acts relating to appeals against assessments shall, with any necessary modification, apply for the purposes of an appeal under this provision.

2. If either the Company or the Commissioners of Inland Revenue are dissatisfied with the determination of the Special Commissioners on any appeal under the foregoing provisions of this schedule, they may, on giving notice to the Clerk to the Special Commissioners within twenty-one days after the determination, require the appeal to be reheard by the Board of Referees and the Special Commissioners shall transmit to the Board any document in their possession which was delivered to them for the purposes of the appeal.

The Board shall rehear and determine the appeal and shall have and exercise the same powers and authorities in relation to the appeal as the Special Commissioners might have and exercise, and the determination of the Board thereon shall be final and conclusive:

Provided that section one hundred and forty-nine of the Income Tax Act, 1918 (which relates to the statement of a case on a point of law), shall apply with the necessary modifications in the case of any such rehearing and determination as it applies in the case of appeals to the General or Special Commissioners under the said Act.

3. The provisions of subsection (6) of section seven of the Income Tax Act, 1918, relating to the representation of the Crown on super-tax appeals shall, with the necessary modifications, apply to any appeal under this schedule.

4. The Special Commissioners may, at any time by notice in writing, require any company which appears to them to be a company to which section twenty-one of this Act applies, to furnish them with—

(*a*) a statement of the actual income of the company from all sources, together with a copy of the company's

accounts for any year or other period for which the company's accounts have been made up and such particulars as the Commissioners may reasonably require as to the income of the company and the manner in which the income has been dealt with; and

(*b*) a statement for the same period of the names and addresses and particulars of the respective interests of all members of the company.

5. Where the Special Commissioners have issued a notice requiring a company to furnish them with particulars under paragraph 4 of this schedule as respects any year or other period, and the auditor of the accounts of the company is a member of an incorporated society of accountants, the directors may, if they think fit, make and submit to the auditor such a statutory declaration as is hereinafter mentioned, and in such case the following provisions shall have effect:

(*a*) The directors of the company shall make a statutory declaration as to—

(i) The amount which they regard, or regarded, as proper to be retained in the business out of the income of that year or other period; and

(ii) The amount (if any) which they propose to recommend for distribution, or which has been distributed;

setting out the reasons for such retention and giving such information as will enable the auditor to form an opinion whether the amount (if any) proposed for distribution or distributed, having regard to such requirements as are mentioned in the proviso to subsection (1) of the said section twenty-one, would be, or was, a reasonable part of the income for such year or other period;

(*b*) If the auditor—

(i) is satisfied that the information disclosed in the declaration is sufficient to enable him to form an opinion as to whether the proposed distribution or distribution (if any) would be or was a reasonable part of the income for such year or other period as aforesaid; and

(ii) is satisfied that a primâ facie case is made out by the reasons and information given in the declaration that the proposed distribution or distribution (if any) would be or was reasonable;

he may so certify:

(c) The certificate, together with the statutory declaration, shall be sent to the Special Commissioners who, unless they see reason to the contrary, shall take no further action in the matter.

6. In computing the actual income from all sources of a company for any year or period, the income from any source shall be estimated in accordance with the provisions of the Income Tax Acts relating to the computation of income from that source; except that the income shall be computed by reference to the income for such year or period as aforesaid and not according to an average of more than one year or by reference to any year or period other than such year or period as aforesaid.

7. If any company fails or refuses on being so required in accordance with the provisions of this schedule to furnish a statement of actual income from all sources or renders a statement with which the Special Commissioners are not satisfied, the Commissioners may make an estimate of that income to the best of their judgment.

8. The apportionment of the actual income from all sources of the company shall be made by the Special Commissioners in accordance with the respective interests of the members, and the income as apportioned to each member shall, for the purposes of super-tax, be deemed to represent his income from his interest in the company for the year or other period and shall be included in the statement of his total income or in an amended statement of total income which the Special Commissioners are hereby authorised to require and shall be deemed to be the highest part of that income.

9. The income apportioned to a member of a company under section twenty-one of this Act shall, for the purposes of super-tax, be deemed to have been received by him at the date to which the accounts of the company for the year or period were made up.

10. Notice of any apportionment made by the Special Commissioners shall be given by serving on the company a statement showing the amount of the actual income from all sources adopted by them for the purposes of section twenty-one of this Act, and either the amount apportioned to each member or the amount apportioned to each class of shares, as they think fit.

A company which is aggrieved by any notice of apportionment shall be entitled to appeal to the Special Commissioners on giving notice to their clerk within twenty-one days after the

date of the notice, and those Commissioners shall hear and determine the appeal and all the provisions of the Income Tax Acts and any regulations made thereunder relating to appeals against assessments and to cases to be stated for the opinion of the High Court shall, with any necessary modification, apply for the purposes of any such appeal.

11. Any person in whose name any shares of a company are registered shall, if required by notice in writing by the Special Commissioners, state whether or not he is the beneficial owner of those shares, and if not the beneficial owner of those shares or any of them shall furnish the name and address of the person or persons on whose behalf the shares are registered in his name.

If any person on being so required neglects or fails to comply with the notice within the time limited by the notice, he shall be liable to a penalty of twice the amount of super-tax that would be chargeable at the highest rate in respect of the amount of the income apportioned to such shares.

12. In this schedule the expression "Board of Referees" means the Board of Referees for the purposes of Rule 6 of the rules applicable to Cases I. and II. of Schedule D.

Section 32.

SECOND SCHEDULE.

PROCEDURE IN CONNECTION WITH THE DETERMINATION OF ANNUAL VALUES FOR THE PURPOSES OF INCOME TAX UNDER SCHEDULE A. AND INHABITED HOUSE DUTY FOR 1923–24.

(1) The General Commissioners shall, not later than thirty days after the commencement of this Act, appoint persons to be assessors of income tax chargeable under Schedules A. and B. and of inhabited house duty for the year 1923–24, issue the necessary instructions to the assessors so appointed, and appoint a day not later than the thirtieth day of November, nineteen hundred and twenty-two, for the assessors so appointed to appear before them and bring in certificates of their assessments of the said annual values.

(2) General and particular notices shall be issued requiring the statements containing the particulars prescribed by the Income Tax Acts, and the provisions of the Income Tax Acts relating to notices to deliver, the delivery of, and penalties for neglecting to deliver statements and declarations shall apply.

(3) The statements so to be prepared and delivered shall contain particulars relative to the year 1922–23, and the said annual values shall be estimated and determined as for the year 1922–23.

(4) The provisions of sections one hundred and twenty and one hundred and twenty-five of the Income Tax Act, 1918, and of section fifty-two (as amended by subsection (2) of section twenty-three of the Finance Act, 1907), and section fifty-six of the Taxes Management Act, 1880, shall, with the necessary modifications, apply with regard to the annual values to be estimated and determined in accordance with the foregoing provisions, and the General Commissioners shall cause notice of such assessments of annual values to be given.

(5) The provisions of subsections (1) and (2) of section one hundred and thirty-four of the Income Tax Act, 1918, and the provisions of the Income Tax Acts relating to appeals against assessments to income tax under Schedule A shall, with the necessary modifications, apply to notices to be given and to appeals in respect of annual values assessed under the foregoing provisions for the purposes of income tax under Schedule A; and the relevant provisions of the Acts relating to inhabited house duty shall apply to notices to be given and to appeals in respect of annual values so assessed for the purposes of that duty.

THIRD SCHEDULE.

Section 49.

ENACTMENTS REPEALED.

PART I.

Session and Chapter.	Short Title.	Extent of Repeal.
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Rule 2 of the Rules applicable to Case III. of Schedule D. In Rule 1 of the Rules applicable to Schedule E the words "except as otherwise provided," and Rule 4 of the same Rules.

PART II.

Session and Chapter.	Short Title.	Extent of Repeal.
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Paragraph (3) of Rule 8 of No. V. in Schedule A.
9 & 10 Geo. 5. c. 32.	The Finance Act, 1919 -	Section nineteen.
10 & 11 Geo. 5. c. 18.	The Finance Act, 1920 -	Section twenty-nine.

CHAPTER 18.

An Act to provide that a woman who wilfully causes the death of her newly-born child may, under certain conditions, be convicted of infanticide. [20th July 1922.]

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:—

Conviction for infanticide in certain cases.

1.—(1) Where a woman by any wilful act or omission causes the death of her newly-born child, but at the time of the act or omission she had not fully recovered from the effect of giving birth to such child, and by reason thereof the balance of her mind was then disturbed, she shall, notwithstanding that the circumstances were such that but for this Act the offence would have amounted to murder, be guilty of felony, to wit of infanticide, and may for such offence be dealt with and punished as if she had been guilty of the offence of manslaughter of such child.

(2) Where upon the trial of a woman for the murder of her newly-born child, the jury are of opinion that she by any wilful act or omission caused its death, but that at the time of the act or omission she had not fully recovered from the effect of giving birth to such child, and that by reason thereof the balance of her mind was then disturbed, the jury may, notwithstanding that the circumstances were such that but for the provisions of this Act they might have returned a verdict of murder, return in lieu thereof a verdict of infanticide.