SUPPLIED FOR THE PUBLIC SERVICE



CHAPTER 99.

An Act to make temporary provision for the performance by other Commissioners or persons of any of the functions of the General Commissioners, the Additional Commissioners, or the Assessor for any division, area or parish.

[7th September 1939.]

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 :—

Transfer of functions of General Commissioners, Assessors and Additional Commissioners.

1.—(1) The Commissioners of Inland Revenue may by order—

(*a*) authorise or require all or any of the things which, but for the order, would fall to be done by, to or before the General Commissioners for any specified division or other area, to be done by, to or before the General Commissioners for any other specified division or area in Great Britain or by, to or before the Special Commissioners;

(*b*) authorise all or any of the things which, but for the order, would fall to be done by the assessor for any specified parish to be done by the surveyor;

(*c*) authorise all or any of the things which, but for the order, would fall to be done by or before the Additional Commissioners for any specified division or area, to be done by, or before the surveyor, either alone or acting in conjunction with one or more of those Commissioners;

and while such an order is in force, it shall be the duty of all Commissioners and other persons on whom jurisdiction is conferred by the order to exercise that jurisdiction in accordance with the provisions of the order.

(2) Any order of the Commissioners of Inland Revenue under this section may be made either generally or in relation to matters of any specified class or classes, and may make different provisions in relation to different classes of matters, and any such order may be revoked or varied by a subsequent order of those Commissioners.

(3) Before making an order containing any such provisions as are mentioned in paragraph (*c*) of subsection (1) of this section, the Commissioners of Inland Revenue shall communicate the terms of the order to the General Commissioners for the division or area in question, and if, after an order is made containing any such provisions, the Commissioners of Inland Revenue are satisfied that the continuance in force of those provisions is unnecessary and that the General Commissioners for the division or area in question desire the revocation thereof, they shall revoke those provisions accordingly.

(4) In this section references to Additional Commissioners do, and references to General Commissioners do not, include references to General Commissioners acting by virtue of section sixty-three of the Income Tax Act, 1918, as Additional Commissioners.

8 & 9 Geo. 5. c. 40.

Short title, construction and duration of Act.

2.—(1) This Act may be cited as the Income Tax Procedure (Emergency Provisions) Act, 1939.

(2) This Act shall be construed as one with the Income Tax Acts, except that it does not extend to Northern Ireland.

(3) This Act shall continue in force until such date as His Majesty may by Order in Council declare to be the date on which the emergency that was the occasion of the passing of this Act came to an end, and shall then expire except as respects things previously done or omitted to be done.

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SIR WILLIAM RICHARD CODLING, C.B., C.V.O., C.B.E., the King's Printer of Acts of Parliament