ANNO VICESIMO OCTAVO

VICTORIÆ REGINÆ.

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CAP. XXX.

An Act to grant certain Duties of Customs and Inland Revenue. [26th *May* 1865.]

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 Rates and 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:

Grant of Duties specified in Schedules annexed.

1. There shall be charged, collected, and paid, for the Use of Her Majesty, Her Heirs and Successors, the several Rates and Duties of Customs and Inland Revenue respectively specified and contained in the several Schedules marked respectively (A.), (B.), and (C.) to this Act annexed; and the said Rates and Duties shall respectively take effect at or from the respective Times, and

shall continue to be charged, collected, and paid for and during the Periods respectively specified or mentioned in that Behalf in the said Schedules respectively, and where no Period is specified or limited for the Duration thereof the same shall continue to be charged, collected, and paid respectively until Parliament shall otherwise order; and the said several Schedules shall be deemed to be Part of this Act.

Provisions of former Acts to apply to this Act.

2. All the Powers, Provisions, Clauses, Regulations, Allowances, and Exemptions, Forfeitures, Pains, and Penalties, contained in or imposed by any Act or Acts, or any Schedule thereto, relating to any Duties of the same Kind or Description as the several Rates or Duties granted by this Act respectively, and in force at the Time of the passing of this Act, and not hereby expressly repealed, or, as regards the Income Tax, in force on the Fifth Day of *April* One thousand eight hundred and sixty-five (except as herein-after provided), shall respectively be in full Force and Effect with respect to the said Rates and Duties by this Act granted respectively, so far as the same are or shall be applicable, in all Cases not hereby expressly provided for, and shall be observed, applied, allowed, enforced, and put in execution for and in the raising, levying, collecting, and securing of the said last-mentioned Rates and Duties respectively, and otherwise in relation thereto, so far as the same shall not be superseded by and shall be consistent with the express Provisions of this Act, as fully and effectually, to all Intents and Purposes, as if the same had been herein repeated and specially enacted, *mutatis mutandis*, with reference to the Rates and Duties by this Act granted respectively: Provided always, that for the Purposes of this Act the Year One thousand eight hundred and sixty-two, mentioned in the Forty-third Section of the Act passed in the Twenty-fifth Year of Her Majesty's Reign, Chapter Twenty-two, shall be read as and deemed to mean the Year One thousand eight hundred and sixty-five.

The Sums assessed to the Income Tax under Schedules (A.) and (B.) for the Year 1864 to be taken as the annual Value for Assessment under this Act.

3. The Sum charged as the annual Value or Amount of any Property, Profits, or Gains in the several and respective Assessments of Income Tax made in pursuance of the Act passed in the Twenty-seventh Year of Her Majesty's Reign, Chapter Eighteen, under Schedules (A.) and (B.) respectively of the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, for the Year ended on the Fifth Day of *April* One thousand eight hundred and sixty-five, shall (except as to Railways and otherwise as provided by the Acts relating to Income Tax) be taken as the annual Value or Amount of such Property, Profits, or Gains

Gains respectively for the Year commencing on the Sixth Day of *April* One thousand eight hundred and sixty-five, and the Duties of Income Tax granted by this Act, and chargeable under the said Schedules respectively, shall be computed, assessed, and charged according to such annual Value or Amount; and the Commissioners executing the Income Tax Acts shall, for each Place within their several and respective Districts, cause Duplicates of the Assessments of the said Duties so computed, assessed, and charged under the said Schedules (A.) and (B.) for the said last-mentioned Year to be made out and delivered together with Warrants for collecting the same; and in *England* the said Commissioners shall appoint such Persons, being Inhabitants of the Place to which the Duplicate shall relate, as they the said Commissioners shall think fit, to be Collectors of the Duties thereby charged, in like Manner as if such Persons had been presented to them by Assessors under the Acts now in force: Provided always, that the said Assessments shall be subject to be increased in like Manner as the Assessments made for the Year ended on the Fifth Day of *April* One thousand eight hundred and sixty-five, and subject also to be abated or discharged at the End of the Year commencing on the Sixth Day of *April* One thousand eight hundred and sixty-five for any Cause allowed by the said Acts; provided that whenever it shall appear that any Property, Profits, or Gains chargeable under the said Schedules (A.) and (B.) respectively have not been charged by the Assessments made for the Year ended on the Fifth Day of *April* One thousand eight hundred and sixty-five, such Property, Profits, and Gains shall be assessed to the Duties of Income Tax granted by this Act under the Provisions of the said several Acts applicable thereto.

Assessors not to be appointed for Duties under Schedules (A.) and (B.)

4. No Assessors shall be appointed for the Duties payable under the said Schedules (A.) and (B.), but the Inspectors or Surveyors of Taxes shall act as Assessors in respect of such Duties whenever it shall be necessary; and in lieu of the Poundage granted by the One hundred and eighty-third Section of the Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, to be divided between the Assessors and Collectors in regard to the Duties which shall be collected under the said Schedules (A.) and (B.), there shall be paid a Poundage of Three Halfpence to the Collectors of the said Duties.

Power to increase Number of Commissioners for General Purposes in certain Cases.

5. Whereas by Section Four of the Act passed in the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, Provision is made for choosing and appointing Persons to be Commissioners for the Execution of the Income Tax Acts in *Great Britain*, and the Number of Persons so to be appointed is limited to Seven Persons appointed

appointed Commissioners for the General Purposes of the said Acts, and Seven to supply Vacancies amongst such Commissioners, in each District or Division, and it is necessary to increase the Number of such Commissioners and Persons respectively in certain Cases: Be it enacted, That whenever it shall appear to the Board of Inland Revenue that the Number of Persons so appointed or to be appointed for any District, Division, or Place in *Great Britain* is insufficient for the proper Discharge of the Business arising under this Act, the Board shall authorize the Increase of the Number of Persons to be chosen Commissioners for General Purposes for such District, Division, or Place to any Number not exceeding Fourteen, and of Persons to supply Vacancies amongst such Commissioners to any Number not exceeding Fourteen, and such Persons shall respectively be appointed and chosen according to the Regulations contained in the said Enactment.

No Reduction to be made unless Profits of the Year are proved less than the Average of last Three Years.

6. And whereas by Section One hundred and thirty-three of the said Act of the Fifth and Sixth Years of Her Majesty's Reign Provision is made for giving Relief, by Reduction of the Assessment, or Repayment of Duty, in certain Cases where the Profits of the Year of Assessment fall short of the Sum on which the Assessment has been made: Be it enacted, That no such Reduction or Repayment shall be made in any such Case unless the Profits of the said Year of Assessment are proved to be less than the Profits for One Year on the Average of the last Three Years, including the said Year of Assessment; nor shall any such Relief extend to any greater Amount than the Difference between the Sum on which the Assessment has been made and such average Profits for One Year as aforesaid.

SCHEDULES.

SCHEDULE (A.)

CONTAINING the DUTY of CUSTOMS granted by this Act.

In lieu of the Duties of Customs now charged on Tea, the following Duties of Customs shall, on and after the First Day of June One thousand eight hundred and sixty-five until the First Day of August One thousand eight hundred and sixty-six, be charged thereon, on the Importation thereof into Great Britain and Ireland; (that is to say,)

		£	s.	d.
Tea - - - - - - - -	the lb.	0	0	6

SCHEDULE (B.)

CONTAINING the STAMP DUTIES granted by this Act on FIRE INSURANCE.

In lieu of the Duties now payable in respect of Insurances against Loss or Damage by Fire only, there shall be charged, collected, and paid the following Duties; (that is to say,)

For and upon every Policy of Assurance or Insurance, or other Instrument, by whatever Name the same shall be called, whereby any Insurance shall, on or after the Twenty-fifth Day of June One thousand eight hundred and sixty-five, be made of or upon any Building, Goods, Wares, Merchandise, or other Property, from Loss or Damage by Fire only, the Duty of One Penny:

And for and upon any Note or Memorandum given as a Receipt on the Deposit of any Sum of Money preparatory to the making out or issuing of any such Policy as aforesaid, the Duty of One Penny:

And for and in respect of every such Insurance as aforesaid which shall be made, or continued or renewed, on or after the said Twenty-fifth Day of June One thousand eight hundred and sixty-five, a Duty of One Shilling and Sixpence for every One hundred Pounds insured for a Year, and at and after that Rate for any fractional Part of One hundred Pounds insured, and for any fractional Part of a Year, as well as for any Number of Years for which the Insurance shall be made, or continued or renewed;

but no Fraction of a Penny shall be charged; and when any such Insurance as aforesaid shall be made or renewed at any Time between the Twenty-seventh Day of April One thousand eight hundred and sixty-five and the said Twenty-fifth Day of June for any Period of Time extending beyond the said last-mentioned Day, there shall be charged and paid for and in respect of the Time intervening between the making or renewing of the said Insurance and the said Twenty-fifth Day of June the yearly Percentage Duty at and after the Rate chargeable on the said Twenty-seventh Day of April, and for and in respect of any subsequent Period, including the said Twenty-fifth Day of June, the Rate of Duty chargeable according to this Act; and no Return or Allowance of Duty, except at and after the last-mentioned Rate, shall be made, in respect of Time unexpired or otherwise, on any such Insurance as aforesaid, which shall have been made or renewed before the said Twenty-seventh Day of April One thousand eight hundred and sixty-five.

SCHEDULE (C.)

CONTAINING the Rates and Duties of INCOME TAX granted by this Act.

For One Year commencing on the Sixth Day of April One thousand eight hundred and sixty-five, for and in respect of all Property, Profits, and Gains mentioned or described as chargeable in the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, the following Rates and Duties shall be charged; (that is to say,)

For every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains (except those chargeable under Schedule (B.) of the said Act), the Rate or Duty of Fourpence:

And for and in respect of the Occupation of Lands, Tenements, Hereditaments, and Heritages chargeable under Schedule (B.) of the said Act, for every Twenty Shillings of the annual Value thereof—

In England the Rate or Duty of Twopence:

And in Scotland and Ireland respectively the Rate or Duty of One Penny Halfpenny:

Subject to the Provisions contained in Section Three of the Act Twenty-sixth Victoria, Chapter Twenty-two, for the Exemption of Persons whose whole Income from every Source is under One hundred Pounds a Year, and Relief of those whose Income is under Two hundred Pounds a Year.

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