SCHEDULE (K.)

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CAP. LXXX.

An Act to grant Relief in assessing the Income Tax on Lands in *Scotland* in respect of certain Public Burdens charged thereon; to alter and regulate the Allowances to Clerks to the Commissioners of Income Tax; and to amend the Laws relating to the Land, Assessed, and Income Taxes, and the Redemption and Purchase of the Land Tax. [29th *July* 1856.]

'WHEREAS it is expedient to grant Relief in assessing the Income Tax on Lands in *Scotland* in respect of certain Public Burdens charged thereon, and to alter and regulate the Allowances to Clerks to the Commissioners of Income Tax, and also to amend the Laws relating to the Redemption and Purchase of the Land Tax:' Be it therefore 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:

Relief from Income Tax to Landlords in Scotland in respect of Public Burdens not paid by Landlords in England.

I. 'Whereas the Rules contained in the Act passed in the Fifth and Sixth Years of Her 'Majesty's Reign, Chapter Thirty-five, for estimating the annual Value of Properties described 'in Schedules (A.) and (B.) of the Acts relating to the Income Tax, in order to the assessing 'and charging of the same under the said Acts, direct that where any Landlord shall be 'subject to any Covenant or Agreement to pay or satisfy out of the Rent reserved Parochial 'Rates, Taxes, and Assessments which by Law are a Charge on the Occupiers of Lands, the 'annual Value of such Lands shall be estimated for the Purpose aforesaid, exclusive of such 'Rates, Taxes, and Assessments: And whereas certain Public Rates and Taxes which in '*England* are by Law a Charge on the Occupiers of Lands are in *Scotland* charged on the 'Landlords, and other Public Burdens, the like whereof do not exist in *England*, are also 'charged on the Landlords in *Scotland*; and it is expedient to afford Relief to Landlords in '*Scotland* with respect to the Charge of the Income Tax upon them in regard to all such 'Cases as aforesaid:' Be it enacted, That where it shall be made to appear to the Satisfaction of the Commissioners of Inland Revenue that the Landlord of Lands in *Scotland* is by Law charged with any Public Rates, Taxes, or Assessments which in *England* are by Law a Charge on the Occupiers of Lands, or that such Landlord is by Law charged with any Public Rates or Taxes or other Public Burdens the like whereof are not chargeable on Lands in *England*, the said Commissioners shall cause such Relief to be given to the said Landlords in *Scotland* as shall be just and reasonable in regard to the Charge of the Income Tax on them in respect of an annual Value exceeding by the Amount of such Rates, Taxes, Assessments, and Public Burdens the Charge of the said Tax on Landlords in *England*, and such Relief shall be given either by Abatement from the Assessment, or by Repayment of the Tax, and under such Rules, Regulations, and Directions as the said Commissioners shall think fit to make or give in that Behalf.

Allowances to Clerks to Income Tax Commissioners under recited

II. 'And whereas by Section One hundred and eighty-three of the said recited Act certain 'Allowances were directed to be granted to the Clerks of the respective Commissioners of 'Income Tax for the due Performance by the said Clerks of the Duties of their Offices 'respectively, and by an Act passed in the Sixteenth and Seventeenth Years of Her 'Majesty's

Acts repealed, and other Allowances granted in lieu thereof.

'Majesty's Reign, Chapter Thirty-four, Section Fifty-seven, certain other Allowances were 'directed to be granted to the said Clerks in lieu of the said former Allowances:' Be it enacted, That the said Allowances directed to be granted by the said recited Acts or either of them to the Clerks of the respective Commissioners of Income Tax shall be and the same are hereby repealed as to all Assessments made or to be made for any Year commencing from or after the Fifth Day of *April* One thousand eight hundred and fifty-six, and in lieu thereof there shall be granted the following Allowances; (that is to say,) the Clerk of the respective Commissioners who shall duly perform the Duties of his Office within the respective Times limited by Law in that Behalf, and shall have borne and sustained the incidental Expenses mentioned in the said first-recited Act, shall, by Warrant under the Hands of the said Commissioners, have and receive from the respective Officers for Receipt Twopence in the Pound on so much of the net Amount of the Sums assessed and charged in the Duplicates of Assessment for any Year commencing as aforesaid, after all Appeals heard and determined, and all just Reductions, Abatements, and Discharges made from such Assessments and Duplicates respectively, as will give to such Clerk an Allowance not exceeding Five hundred Pounds for any one Year, and at the Rate of One Penny in the Pound on the Remainder (if any) of the said net Amount: Provided always, that it shall be lawful for the Commissioners of Her Majesty's Treasury, in any Case in which they shall see fit, to cause such further Allowance to be made to any such Clerk as aforesaid of any Sum not exceeding One Penny in the Pound on the Amount of such Part of the gross Assessment as shall have been discharged on Occasion of Claims for Exemption or Abatement made or allowed on the Ground of Income being below One hundred and fifty Pounds and One hundred Pounds a Year respectively as the said last-mentioned Commissioners shall, on Consideration of the Extent and Population of the District, and the Number of such Claims, think proper to direct; and the Certificate of the Commissioners of Inland Revenue shall be an Authority to the Officers for Receipt respectively to pay such further Allowance as last mentioned.

Section 2. of 16 & 17 Vict. c. 117. relating to Redemption of Land Tax repealed.

III. 'And whereas by an Act passed in the Sixteenth and Seventeenth Years of Her 'Majesty's Reign, Chapter One hundred and seventeen, Section Two, it is enacted, that 'upon the Completion of any Contract entered into after the passing of the said last-men-'tioned Act for the Redemption of Land Tax, and upon the Transfer or Payment of the 'Consideration for the same, the Messuages, Lands, Tenements, or Hereditaments com-'prised in such Contract shall be wholly freed and exonerated from the Land Tax charged 'thereon, and from all further Assessments thereof, and from any yearly Term, Rent, or 'Rentcharge in respect of any Consideration for such Contract:' Be it enacted, That the said last-recited Enactment, so far as regards any such Contract as aforesaid to be entered into at any Time after the passing of this Act, shall be and the same is hereby repealed.

Parishes or Places may be united for the more convenient Execution of the Acts relating to the Land Tax, &c.

IV. And for the more convenient Execution of the Acts relating respectively to the Land Tax, the Assessed Taxes, and the Income Tax, be it enacted, That it shall be lawful for the Commissioners acting in the Execution of the Acts relating to the Land Tax for any Division, at any Meeting of such Commissioners convened for that Purpose, if and as they shall see fit (subject as herein provided), to unite any Two or more Parishes, Townships, Tithings, Hamlets, or Places (extra parochial or otherwise), for the Purpose of the more convenient Execution of the said several Acts relating to the said Taxes respectively, and to certify such Union to the Commissioners of Inland Revenue, for the Approbation of the Commissioners of Her Majesty's Treasury; and if the said last-mentioned Commissioners shall approve of such Union, such Approbation shall be certified by the Commissioners of Inland Revenue to the respective Commissioners acting in the Execution of the several Acts relating to the several Taxes aforesaid respectively; and thereupon, and from and after such Time as shall be fixed by such last-mentioned Certificate, such united Parishes, Townships, Tithings, Hamlets, or Places shall, for all the Purposes of the said several Acts and Taxes respectively, be considered as One Parish or Place only, and the said respective Commissioners shall execute the said Acts with respect to such united Parishes, Townships, Tithings, Hamlets, or Places as if the same were One Parish or Place only: Provided always, that nothing herein contained shall extend to authorize any Alteration of the Quota of Land Tax now chargeable by Law on any Parish or Place.