ANNO VICESIMO & VICESIMO PRIMO

VICTORIÆ REGINÆ.

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CAP. XXVIII.

An Act to amend the Laws relating to the Payment of the Land and Assessed Taxes and Property and Income Tax in *Scotland*. [10th *August* 1857.]

WHEREAS Duties on Inhabited Houses were granted by the Act passed in the Session of Parliament held in the Fourteenth and Fifteenth Years of the Reign of Her present Majesty *Victoria*, Chapter Thirty-six, and Duties of Assessed Taxes were granted by the Act passed in the Session of Parliament held in the Sixteenth and Seventeenth Years of Her said Majesty *Victoria*, Chapter Ninety, and other Acts; and it is provided by the said Acts that all Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things contained in or enacted by the Acts respectively then in force in relation to the Duties of Assessed Taxes should, in so far as not superseded by and consistent with the said Acts, be applicable and put in execution in reference to the said Duties: And whereas it is provided by the Act passed in the Session of Parliament held in the Forty-third Year of His late Majesty *George* the Third, Chapter One hundred and sixty-one, Section Twenty-four, that every Assessment in *Scotland* of the said Duties shall be paid by half-yearly Instalments on or before the Twenty-ninth Day of *September* and the Twenty-fifth

43 G. 3. c. 161. s. 24. 5 & 6 W. 4. c. 64. s. 13.

fifth Day of *March* in every Year; and it is further provided by the said Section of the said Act, that every Person charged to the said Duties shall, in case of his or her not paying the same upon the Day upon which he or she is thereby appointed to pay the same, or within Three Days thereafter, forfeit treble the Value and Extent of the Duties with which he or she stands charged, to be recovered as the said Duties may be recovered: And whereas by the Act passed in the Session of Parliament held in the Fifth and Sixth Years of the Reign of His late Majesty *William* the Fourth, Chapter Sixty-four, Section Thirteen, it is provided that the Land Tax in *Scotland* shall be recovered, levied, collected, and paid under the same Rules, Regulations, Provisions, and Penalties as the Assessed Taxes in *Scotland* now are or may hereafter be recovered, levied, collected, and paid: And whereas increased Rates of Duty were granted on Profits arising from Property, Professions, Trades, and Offices by the Acts passed in the Session of Parliament held in the Seventeenth and Eighteenth Years of the Reign of Her present Majesty *Victoria*, Chapter Twenty-four, and in the Session of Parliament held in the Eighteenth and Nineteenth Years of the Reign of Her said Majesty *Victoria*, Chapter Twenty; and it is provided by the said Acts that all Powers, Authorities, Rules, Regulations, Directions, Penalties, Clauses, Matters, and Things contained in or enacted by the several Acts in force with respect to the Duties granted by the Act passed in the Session of Parliament held in the Seventeenth and Eighteenth Years of the Reign of Her present Majesty *Victoria*, Chapter Thirty-four, should (so far as the same were or might be applicable consistently with the express Provisions of the said Acts) be applied and put in execution in reference to the said increased Rates of Duty: And whereas the Rates of Duty in respect of all Property, Profits, and Gains under and by virtue of the Acts now in force relating to the Income Tax for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-seven were reduced by the Act passed in the Twentieth Year of the Reign of Her present Majesty *Victoria*, Chapter Six: And whereas by the Act passed in the Session of Parliament held in the Fifth and Sixth Years of the Reign of Her said Majesty *Victoria*, Chapter Thirty-five, Section One hundred and seventy-six, it is provided, that in *Scotland* every Assessment of the said Duties shall be payable by Two half-yearly Instalments, *videlicet*, on or before the Twentieth Day of *September* for the first half-yearly Instalment, and on or before the Twentieth Day of *March* for the last half-yearly Instalment: And whereas in *Scotland* it has not been found convenient to collect the said Duties and Land Tax by Two half-yearly Instalments, nor has it been the Practice to recover the said Treble Duties: Be it enacted by the Queen's most Excellent Majesty, by and with the

5. & 6. W. 4. c. 64. s. 13.

5 & 6 Vict. c. 35. s. 176.

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:

Recited Provisions repealed of 43 G. 3. c. 161. and 5 & 6 Vict. c. 35.

I. That the said recited Provisions of the Acts passed in the Session of Parliament held in the Forty-third Year of His late Majesty *George* the Third, Chapter One hundred and sixty-one, Section Twenty-four, and in the Session of Parliament held in the Fifth and Sixth Years of the Reign of Her said Majesty *Victoria*, Chapter Thirty-five, Section One hundred and seventy-six, be repealed, and also all other Provisions in the said Acts, and in any other Acts, in so far as inconsistent with the Provisions herein-after made.

In Scotland the Inhabited House Duty, Assessed Taxes, Land Tax, and Property and Income Tax payable every Year on or before 1st January.

II. And it is hereby provided, That in *Scotland* the Duties on Inhabited Houses and the Duties of Assessed Taxes assessed for the Year from Twenty-fourth Day of *May* One thousand eight hundred and fifty-seven, and ending on the Twenty-fourth Day of *May* One thousand eight hundred and fifty-eight, and the Land Tax for the same Year, and the Duties on Profits arising from Property, Professions, Trades, and Offices assessed for the Year commencing from the Fifth Day of *April* One thousand eight hundred and fifty-seven, shall be payable on or before the First Day of *January* in the Year One thousand eight hundred and fifty-eight, and the said Duties and Land Tax in every Assessment for every subsequent Year shall be payable on or before the First Day of *January* in every Year.

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