CHAP. 5.

An Act to make provision for the Assessment of Income Tax. A.D. 1871

[30th March 1871.]

WHEREAS in order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing the sixth day of April one thousand eight hundred and seventy-one it is expedient that the provisions of the Income Tax Acts relating to assessment should be applied to such duties before the same are granted:

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:

Application of existing Income Tax Acts to duties to be granted.

1. All such provisions contained in any Act of Parliament relating to the duties of income tax as are in force at the date of the passing of this Act shall have full force and effect with respect to any duties of income tax which may be granted for the year commencing the sixth day of April one thousand eight hundred and seventy-one, in the same manner as if such duties had been actually granted, and the said provisions had been applied thereto; provided that nothing in this Act shall be deemed to continue the rates of income tax granted by the Act of the session of the thirty-third and thirty-fourth years of the reign of Her present Majesty, chapter thirty-two.

LONDON: Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE, Printers to the Queen's most Excellent Majesty. 1871.