



# Finance Act 1908

## 1908 CHAPTER 16

### PART IV

#### TAXES

#### **7 Income tax for 1908-9**

- (1) Income tax for the year beginning on the sixth day of April nineteen hundred and eight shall be charged at the rate of one shilling.
- (2) All such enactments relating to income tax as were in force on the fifth day of April nineteen hundred and eight shall have full force and effect with respect to the duty of income tax hereby granted.
- (3) The annual value of any property which has been adopted for the purpose either of income tax under Schedules A. and B. in the Income Tax Act, 1853, or of inhabited house duty, during the year ending on the fifth day of April nineteen hundred and eight, shall be taken as the annual value of such property for the same purpose during the next subsequent year; provided that this subsection—
  - (a) so far as respects the duty on inhabited houses in Scotland, shall be construed with the substitution of the twenty-fourth day of May for the fifth day of April; and
  - (b) shall not apply to the Metropolis as defined by the Valuation (Metropolis) Act, 1869.

#### **8 Remuneration of assessors**

Section three of the Taxes (Regulation of Remuneration) Act, 1891 (which relates to allowances to assessors), shall be amended by the substitution of the words " such sum as the Commissioners of Inland Revenue, with the approval of the " Treasury, may direct, not being less than " for the words " the same amount as " in paragraphs (a) and (b) of that section.