

SCHEDULES.

FIRST SCHEDULE

Section 5.

| Description of Wine. | Rate of Duty per Gallon. | |
|---|--------------------------|-----------|
| | <i>s.</i> | <i>d.</i> |
| PART I. | | |
| Not exceeding 25 degrees proof spirit | 3 | 0 |
| Exceeding 25 degrees and not exceeding 30 degrees, if in a Customs or Excise warehouse on the twenty-fourth day of April, nineteen hundred and twenty-seven, and delivered for home consumption between the twenty-fourth day of July, nineteen hundred and twenty-seven, and the first day of January, nineteen hundred and twenty-eight | 5 | 0 |
| Exceeding 25 degrees and not exceeding 42 degrees and not being wine chargeable under this part of this schedule with duty at the rate of five shillings | 8 | 0 |
| Every degree or fraction of a degree above 42 degrees, an additional duty | 0 | 8 |
| Sparkling, an additional duty | 12 | 6 |
| Still, in bottle, an additional duty | 2 | 0 |
| PART II. | | |
| Not exceeding 27 degrees proof spirit | 2 | 0 |
| Exceeding 27 degrees and not exceeding 42 degrees | 4 | 0 |

Status: This is the original version (as it was originally enacted).

| Description of Wine. | | Rate of Duty per Gallon. |
|---|---|--------------------------|
| Every degree or fraction of a degree above 42 degrees, an additional duty | 0 | 4 |
| Sparkling, an additional duty | 6 | 3 |
| Still, in bottle, an additional duty | 1 | 0 |

SECOND SCHEDULE

Section 7.

TOBACCO

PART I

CUSTOMS DUTIES

Upon tobacco unmanufactured, viz. :—

| | <i>s.</i> | <i>d.</i> |
|--|-----------|-----------|
| Containing 10 lbs. or more of moisture in every 10Q lbs. weight thereof— | | |
| Unstripped - - - - the pound | 8 | 10 |
| Stripped - - - - the pound | 8 | 10 ½ |
| Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof— | | |
| Unstripped - - - - the pound | 9 | 9 ½ |
| Stripped - - - - the pound | 9 | 10 |

Upon tobacco manufactured, viz. :—

| | | |
|---|----|-----|
| Cigars - - - - the pound | 16 | 10 |
| Cigarettes - - - - the pound | 13 | 7 |
| Cavendish or Negrohead - - - - the pound | 12 | 10 |
| Cavendish or Negrohead manufactured in bond - - - - the pound | 11 | 2 ½ |
| Other manufactured tobacco - - - - the pound | 11 | 2 ½ |

Status: This is the original version (as it was originally enacted).

| | | |
|---|----|----|
| Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - the pound | 10 | 7 |
| Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - the pound | 12 | 10 |

PART II

EXCISE DUTIES

Upon tobacco unmanufactured, viz. :—

| | s. | | d. | |
|---|----|--|----|---------------|
| Tobacco containing 10 pounds or more of moisture in every 100 pounds weight thereof the pound | 6 | | 7 | $\frac{1}{2}$ |
| Tobacco containing less than 10 pounds of moisture in every 100 pounds weight thereof the pound | 7 | | 4 | $\frac{3}{8}$ |

Upon tobacco manufactured, viz. :—

| | | | |
|---|---|---|---------------|
| Cavendish or Negrohead manufactured in bond the pound | 8 | 7 | $\frac{3}{8}$ |
|---|---|---|---------------|

and so in proportion for any less quantity.

PART III

DRAWBACK

| Description of Tobacco. | Rate per pound. | | | |
|-------------------------|---|-----------------|---|-----------------|
| | In respect of tobacco on which full customs duty has been paid. | | In respect of tobacco on which customs duty at a preferential rate or excise duty, has been paid. | |
| | s. | d. | s. | d. |
| Cigars | 10 | $0 \frac{1}{2}$ | 7 | $8 \frac{1}{2}$ |
| Cigarettes | 9 | 10 | 7 | $6 \frac{1}{2}$ |

Status: This is the original version (as it was originally enacted).

| Description of Tobacco. | Rate per pound. | | | |
|--|---|-----|---|------|
| | In respect of tobacco on which full customs duty has been paid. | | In respect of tobacco on which customs duty at a preferential rate or excise duty, has been paid. | |
| Cut, roll, cake, or other manufactured tobacco | 9 | 6½ | 7 | 4 |
| Snuff (not being offal snuff) | 9 | 3 ½ | 7 | 1 ½ |
| Stalks, shorts or other refuse of tobacco, including offal snuff | 9 | 0 ½ | 6 | 11 ½ |

THIRD SCHEDULE

Section 8.

MATCHES

PART I

CUSTOMS DUTIES

| | <i>s.</i> | <i>d.</i> |
|---|-----------|-----------|
| Containers in which there are not more than 10 matches— | | |
| For every 1,000 such containers - - - - | 6 | 2 |
| Containers in which there are more than 10 matches, but not more than 20 matches— | | |
| For every 1,000 such containers - - - - | 12 | 4 |
| Containers in which there are more than 20 matches, but not more than 50 matches— | | |
| For every 144 such containers - - - - | 4 | 4 |
| In respect of every additional 25 matches, or part of 25 matches, over 50 in a container— | | |

| | s. | d. |
|--|----|----|
| For every 144 such containers, an additional duty of - - - - | 2 | 2 |

PART II

EXCISE DUTIES

| | s. | d. |
|---|----|----|
| Containers in which there are not more than 10 matches— | | |
| For every 1,000 such containers - - - - | 6 | 0 |
| Containers in which there are more than 10 matches, but not more than 20 matches— | | |
| For every 1,000 such containers - - - - | 12 | 0 |
| Containers in which there are more than 20 matches, but not more than 50 matches— | | |
| For every 144 such containers - - - - | 4 | 2 |
| In respect of every additional 25 matches, or part of 25 matches, over 50 in a container— | | |
| For every 144 such containers, an additional duty of - - - - | 2 | 1 |
| and so in proportion for any less number of containers. | | |

FOURTH SCHEDULE

Section 11.

AMENDED RATES OF DUTY IN THE CASE OF CERTAIN MECHANICALLY-PROPELLED VEHICLES

Amendments to be made in paragraph 4 of the Second Schedule to the Finance Act, 1920

- 1 In sub-paragraph (2) for the words "used for haulage " solely in connection with agriculture " there shall be substituted the words " being vehicles registered under the Roads Act, 1920, " in the name of a person engaged in agriculture and used

solely " by that person for the haulage of the produce of, or of articles " required for the purposes of, the agricultural land which he " occupies, and for no other purpose."

2 Sub-paragraph (3) shall cease to have effect.

3 In sub-paragraph (4) for the words "used at anytime " otherwise than in connection with agriculture " there shall be substituted the words " other than any such vehicles in respect " of which duty is chargeable under sub-paragraph (1) or sub-paragraph (2) of this paragraph."

Amendments to be made in paragraph 5 of the Second Schedule to the Finance Act, 1920

For the words "Being vehicles other than electrically " propelled vehicles " there shall be substituted the following :—

- “(b) Being vehicles registered under the Roads Act, 1920, in the name of a person following the business of a travelling showman, which are permanently fitted with a living van or some other special type of body or superstructure, forming part of the equipment of his show, and used solely by him for the purpose of his business, and for no other purpose—

| | £ |
|--|----|
| Not exceeding 12 cwt. in weight unladen | 10 |
| Exceeding 12 cwt. but not exceeding 1 ton in weight unladen | 16 |
| Exceeding 1 ton but not exceeding 2 tons in weight unladen | 21 |
| Exceeding 2 tons but not exceeding 3 tons in weight unladen | 25 |
| Exceeding 3 tons but not exceeding 4 tons in weight unladen | 25 |
| Exceeding 4 tons in weight unladen | 30 |
| With an additional duty, in any case if used for drawing a trailer, of | 6 |

- (c) Being vehicles registered under the Roads Act, 1920, in the name of a person engaged in agriculture and used solely by that person for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies, and for no other purpose—

| | £ |
|---|----|
| Not exceeding 12 cwt. in weight unladen | 10 |
| Exceeding 12 cwt. but not exceeding 1 ton in weight unladen | 16 |
| Exceeding 1 ton but not exceeding 2 tons in weight unladen | 21 |
| Exceeding 2 tons in weight unladen - | 25 |

Status: This is the original version (as it was originally enacted).

- (d) Being vehicles other than vehicles chargeable with duty under the foregoing provisions of this paragraph.”

The following shall be inserted at the end of the paragraph—

“For the purposes of the foregoing paragraph (c), a vehicle registered under the Roads Act, 1920, in the name of a person engaged in agriculture shall not be deemed to be used otherwise than solely by that person for the purpose of the conveyance of the produce of, or of articles required for the purposes of, the agricultural land which he occupies by reason only that on an occasion when the vehicle is being used by that person for that purpose it is also used for the conveyance for some other person engaged in agriculture of the produce of, or articles required for the purposes of, agricultural land occupied by that other person, if it is shown—

- (a) that the vehicle is so used only occasionally ;
(b) that the goods conveyed for that other person represent only a small proportion of the total amount of goods which the vehicle is conveying on that occasion;
(c) that no payment or reward of any kind is, or is agreed to be, made or given for the conveyance of the goods of that other person.”

FIFTH SCHEDULE

Section 40.

PART I

| Enactment. | Subject Matter. | Amendment. |
|-------------------------|---|--|
| The Finance Act, 1920: | | |
| Section 17 | Deductions to be allowed in ascertaining taxable income. | |
| Section 18 | Personal allowance | In subsection (2) the words " an amount " equal to five-sixths " shall be substituted for the words " an " amount equal to " nine-tenths." |
| Section 19 | Deduction in respect of relatives taking charge of widower's or widow's children. | |
| Section 20 | Deduction in respect of widowed mother. | |
| Section 21 | Deduction in respect of children. | |
| Section 22 | Deduction in respect of dependent relatives. | |
| The Finance Act, 1925 : | | |
| Section 15 | Allowances in respect of earned income and allowances from total income | |

Status: This is the original version (as it was originally enacted).

| Enactment. | Subject Matter. | Amendment. |
|------------|--|------------|
| | of persons of the age of sixty-five years. | |

PART II

1. Amendments of section 25 of Finance Act, 1920

The following shall be substituted for paragraphs (b) and (c) of subsection (1) of the section :—

- “(b) The income of the husband and wife shall be aggregated in estimating the amount to be repaid or deducted in respect of the deductions or relief aforesaid, and such amount shall not exceed the total amount that would have been repaid or deducted on account of such deductions or relief if such application as aforesaid had not been made; and
- (c) The benefit of any such deduction or relief may be given either by way of reduction of the amount of the tax to be paid or by repayment of any excess of tax which has been paid, or by both of these means, as the case requires, and shall be given to the husband and the wife—
- (i) as regards the deduction in respect of earned income in proportion to the amounts of their respective earned incomes;
 - (ii) as regards any deduction or reduction under subsection (2) of section fifteen of the Finance Act, 1925, in proportion to the amounts of their respective total incomes;
 - (iii) as regards any other deductions in proportion to the amounts of tax which would have been payable by them respectively, if the only deductions allowable had been the deduction referred to in the foregoing subparagraph (i) or the deduction or reduction referred to in the foregoing subparagraph (ii), as the case may be; and
 - (iv) as regards relief given under section thirty-two of the Income Tax Act, 1918, to the husband or wife, as the case may be, by whom the payment is made :

Provided that in the case of a deduction in respect of a dependent relative or in respect of a child under subsection (2) of section twenty-one of this Act, the deduction shall be given to that one of the married persons by whom the relative or child is maintained.”,

2. Amendments of section 27 of Finance Act, 1920

- (i) *Subsection (1).*—In paragraphs (a) and (b) the words " appropriate rate of United Kingdom income tax " shall be substituted for the words " appropriate rate of United Kingdom tax, " and the last paragraph of the subsection shall be omitted.
- (ii) *Subsection (3).*—The reference to the relief relating to the rate of tax on the first two hundred and twenty-five pounds of taxable income shall be construed as a reference to the relief substituted by Part III of this Act for the relief under section twenty-three of the Finance Act, 1920.
- (iii) *Subsection (8).*—Paragraphs (b) and (c) shall be construed as if the references therein to United Kingdom super-tax were omitted.
- (iv) For the purposes of section twenty-seven a person shall not be deemed to have paid or to be liable to pay United Kingdom income tax on such part of his income as is equal to the amount by reference to which he is by virtue of subsection (1) of section forty of this Act granted relief from income tax by means of a deduction of tax.

Status: This is the original version (as it was originally enacted).

- (v) The words in paragraph (d) of subsection (8) of section twenty-seven from " For the purposes of this section " to the end of the section shall cease to have effect, and in lieu thereof the following provisions shall have effect for the purposes of the said section:—

“The " appropriate rate of United Kingdom income tax " for any year of assessment shall be as follows :—

- (a) In the case of a person whose income is chargeable at the standard rate only, a rate ascertained by dividing the amount of tax payable by him for that year in respect of his total income (before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of section twenty-seven of the Finance Act, 1920) by the amount of his total income less any amount by reference to which he is by virtue of subsection (1) of section forty of this Act granted relief from income tax by means of a deduction of tax;
- (b) In the case of a person part of whose total income is chargeable at a rate or rates in excess of the standard rate, the sum of the following rates :—
- (i) The rate which would have been the appropriate rate in the case of that person if his income had been chargeable at the standard rate only; and
- (ii) The rate ascertained by dividing the amount of the sur-tax payable by that person for the preceding year by the amount of his total income for that year :

Provided that, as respects the year 1928-29, this paragraph shall have effect as if for sub-paragraph (b) (ii) thereof there were substituted the following words :—

“(ii) The rate ascertained by dividing the amount of the super-tax payable by that person for that year by the amount of his total income from all sources for that year as estimated for super-tax purposes.””

PART III

OTHER MINOR AND CONSEQUENTIAL AMENDMENTS OR INCOME TAX ACTS

| Enactments to be amended. | Nature of amendment. |
|----------------------------|---|
| The Income Tax Act, 1918 : | |
| Section 48 | In subsection (2) the words " standard rate " shall be substituted for the words " highest current rate. " |
| Section 108 | For paragraph (a) of subsection (1) there shall be substituted the following— “(a) the names of all persons to or on whom notices ought to the best of his knowledge to be delivered or served in pursuance of this Act.” For paragraph (b) of the said subsection (1) there shall be substituted the following :— “(b) the names of all persons who are to the best of his knowledge chargeable |

Status: This is the original version (as it was originally enacted).

| Enactments to be amended. | Nature of amendment. |
|---------------------------|--|
| Section 112 | <p data-bbox="995 394 1268 454">within the limits of the assessor.”</p> <p data-bbox="804 472 1337 533">Paragraphs (c) and (d) of subsection (1) shall be omitted.</p> <p data-bbox="804 551 1337 678">In subsection (2) the words "and that " to the best of his knowledge all " notices required to be delivered or " served have been duly delivered or " served " shall be omitted.</p> |
| Section 123 | <p data-bbox="804 696 1337 824">After the word "if" there shall be inserted the words " the surveyor or " and for the words " he shall" there shall be substituted the words " the " assessor shall "</p> |
| Fifth Schedule | <p data-bbox="804 842 1337 1066">For the words " to the assessor of the " parish, together with the statement " of his profits or gains, for transmission to the surveyor of the district " there shall be substituted the words " together with the statement of his " profits or gains, to the surveyor of the district ".</p> <p data-bbox="804 1077 1337 1144">For the heading to " No. X VLI." there shall be substituted the following—</p> |
| The Finance Act, 1922: | <p data-bbox="900 1189 1254 1256"><i>“Declarations and Statements of " Total Income.”</i></p> |
| Section 21 | <p data-bbox="804 1323 1337 1473">For the reference to the year of assessment in the proviso to subsection (3) there shall, so far as relates to sur-tax, be substituted a reference to the year next following the year of assessment.</p> |
| First Schedule | <p data-bbox="804 1496 1337 1682">For the reference in paragraph 3 to subsection (6) of section seven of the Income Tax Act, 1918, there shall, so far as relates to sur-tax, be substituted a reference to the corresponding provision in Part III of this Act.</p> <p data-bbox="804 1704 1337 1892">In paragraph 8, after the word "member," there shall be inserted the words " so far as assessable and chargeable to " super-tax under section twenty-one " of this Act," and the word "his," where it first occurs, shall be omitted.</p> |

Status: This is the original version (as it was originally enacted).

SIXTH SCHEDULE

Section 47.

ENACTMENTS REPEALED

PART I

| Session and Chapter. | Short Title. | Extent of Repeal. |
|--|---------------------------|---|
| 8 & 9 Geo. 5. c. 40. | The Income Tax Act, 1918. | Part II. as from the sixth day of April, nineteen hundred and twenty-nine; in the Fifth Schedule paragraphs II to XIV, both inclusive, and paragraph XVI as from the sixth day of April, nineteen hundred and twenty-eight. |
| 10 & 11 Geo. 5. c. 18. | The Finance Act, 1920. | In section thirty-three, the definition of "standard rate of " tax " as from the sixth day of April, nineteen hundred and twenty-eight. |
| 13 & 14 Geo. 5. c. 14. | The Finance Act, 1923. | Subsection (2) of section twenty-nine as from the sixth day of April, nineteen hundred and twenty-nine. |
| 14 & 15 Geo. 5. c. 21. | The Finance Act, 1924. | Section twenty-nine as from the sixth day of April, nineteen hundred and twenty-eight. |

PART II

| Session and Chapter. | Short Title. | Extent of Repeal. |
|--|--------------------------------|---|
| 63 & 64 Vict. c. 7. | The Finance Act, 1900. | Subsection (2) of section twelve, except so far as relates to persons dying before the nineteenth day of April, nineteen hundred and seven. |
| 6 Edw. 7. c. 20. | The Revenue Act. 1906. | In subsection (2) of section one the words " no allowance shall be payable under this section on methylic alcohol, but"; section seven so far as un-repealed. |
| 5 & 6 Geo. 5. c. 89. | The Finance (No. 2) Act, 1915. | In subsection (1) of section eleven the words " as from the twen-" tieth day of |

Status: This is the original version (as it was originally enacted).

| Session and Chapter. | Short Title. | Extent of Repeal. |
|------------------------|-------------------------------------|---|
| 6 & 7 Geo. 5. c. 11. | The Finance (New Duties) Act, 1916. | October, nine- th hundred and fifteen, " until the first day of August, " nineteen hundred and six- th teen." Subsection (1) of section three, in subsection (2) of the said section the words from " on matches " to " quantity and " and from " Provided that" to the end of the subsection, and subsection (3) of the said section. |
| 8 & 9 Geo. 5. c. 40. | The Income Tax Act, 1918. | Subsection (8) of section eighty and subsection (2) of section eighty-four. |
| 10 & 11 Geo. 5. c. 18. | The Finance Act, 1920. | Section seven. |
| 11 & 12 Geo. 5. c. 32. | The Finance Act, 1921. | In subsection (1) of section sixteen the word " power " wherever it occurs, and subsection (3) of the said section. |
| 12 & 13 Geo. 5. c. 17. | The Finance Act, 1922. | In subsection (7) of section twenty-one the words from " and the " to the end of the subsection as from the sixth day of April, nineteen hundred and twenty-eight. |
| 15 & 16 Geo. 5. c. 36. | The Finance Act, 1925. | In subsection (1) of section three the words " other than tyres." |
| 16 & 17 Geo. 5. c. 22. | The Finance Act, 1926. | Section nine. |