



Finance Act 1930

1930 CHAPTER 28

PART II

INCOME TAX

Valuation, Parishes for Purposes of Assessment, Values in London, &c

30 Appointment of general commissioners in Scotland

For paragraph (e) of subsection (6) of section fifty-nine of the Income Tax Act, 1918 (which relates to the appointment of general commissioners) there shall be substituted the following paragraph,—

“(e) In Scotland, the council of any county and the Lord Provost and Bailies whose area of municipal jurisdiction comprises the division of the Ancient Royalty of Edinburgh, or the division of the City of Glasgow, shall, whenever required so to do by notice from the Commissioners of Inland Revenue addressed to the County Clerk or the Town Clerk, as the case may be, choose by a majority, and set down in writing in order determined by the majority, the names of a sufficient number of such persons resident in the division specified in the notice aforesaid as are qualified, and are fit and proper persons, to act as general commissioners for the said division; and those persons shall in the order in which they are set down in the list, subject to the limit as to number hereinbefore prescribed, be general commissioners, or be added to the list to supply vacancies, as the case may require.

” In the case of a county council, the persons to act as general commissioners shall be chosen at the first general meeting of the council which is summoned after the receipt by the County Clerk of the notice aforesaid, and the notice summoning that meeting shall specify the choice of persons to act as general commissioners as an item of business to be transacted at that meeting. ”

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

In the case of the Ancient Royalty of Edinburgh and the City of Glasgow, respectively, the Town Clerk shall convene a special meeting of the Lord Provost and Bailies for the purpose of choosing persons to act as general commissioners, and such meeting shall be held not later than three months after the receipt by the Town Clerk of the notice from the Commissioners of Inland Revenue.”