



Finance Act 1932

1932 CHAPTER 25

PART V

MISCELLANEOUS

27 Suspension of land value tax

Section ten of the Finance Act, 1931, which provides that land value tax shall be charged for the financial year ending the thirty-first day of March, nineteen hundred and thirty-four, and for each subsequent financial year, shall have effect as if for the reference therein to the financial year ending as aforesaid there were substituted a reference to such financial year as Parliament may hereafter determine, and the provisions of Part III of the said Act relating to valuation shall have effect as if for the dates respectively mentioned in the definition of " valuation date " in section thirty-two of the said Act there were substituted such dates as Parliament may hereafter determine.

28 Power to make advances to Road Fund for meeting expenditure in connection with expedited schemes

- (1) There may at any time within the financial year ending on the thirty-first day of March, nineteen hundred and thirty-three, be advanced, subject to the approval of the Treasury, to the Road Fund, out of moneys provided by Parliament (in addition to any advances made to that Fund under section twenty-seven of the Finance Act, 1928), such sums, not exceeding in the aggregate two million seven hundred and fifty thousand pounds, as may be required for the purpose of making any payments falling to be made out of the Road Fund on account of expenditure incurred in respect of the construction or improvement of roads within the meaning of the Development and Road Improvement Funds Act, 1909, including any such construction or improvement undertaken in pursuance of schemes expedited on account of the conditions of employment, which cannot be met out of the income of the Road Fund.
- (2) Any sums advanced under this section, together with interest thereon or on such part thereof as is for the time being outstanding, at such rate as may be fixed by the

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Treasury, shall be charged on the Road Fund, and the said sums shall be repaid out of the Road Fund to the Exchequer by such instalments and at such dates between the first day of April, nineteen hundred and thirty-five, and the thirty-first day of March, nineteen hundred and forty-one, as the Treasury may determine.

- (3) Any interest chargeable in respect of advances made under this section shall be paid annually on such date as the Treasury may determine.
- (4) Section thirty-six of the Finance Act, 1931, (which authorises certain advances to the Road Fund within the financial year ending on the thirty-first day of March, nineteen hundred and thirty-two) shall have effect as if in subsection (2) thereof for the words "nineteen hundred and thirty-six" there were substituted the words "nineteen hundred and thirty-five."

29 Power to grant compensation allowances to certain collectors of taxes on determination of appointment

- (1) With a view to facilitating improvements in the organisation of the collection of taxes and thereby conducing to greater efficiency and economy, the Treasury are hereby authorised to grant, subject to and in accordance with such conditions as they may prescribe, an annual allowance by way of compensation to any collector of taxes to whom this section applies in the event of his appointment being determined after the commencement of this Act.
- (2) This section applies to any collector of taxes in England or Northern Ireland who held an appointment as such, in England under the Commissioners of Inland Revenue, or in Northern Ireland under the Special Commissioners, on the thirty-first day of July, nineteen hundred and thirty-one, and has continued to hold the appointment up to the commencement of this Act.
- (3) The Pensions Commutation Acts, 1871 to 1882, shall apply to any collector to whom a compensation allowance is awarded in pursuance of this section as if he had retired from a public civil office in consequence of the abolition of his office.
- (4) The provisions of this section shall apply in relation to collectors of land tax as they apply in relation to collectors of taxes.

30 Stamp duty in respect of audit by district auditors

Subsection (1) of section sixty-one of the Finance Act, 1921, shall have effect, and shall be deemed always to have had effect, as if, in all cases whatsoever where by virtue of any enactment the accounts of any local authority are subject to audit by district auditors, it required the stamp duty chargeable in respect of the audit to be calculated in accordance with the scale fixed under that section :

Provided that nothing in this section shall be taken to affect the provisions of subsection (2) of the said section sixty-one.

31 Construction, short title and extent

- (1) Part I of this Act so far as it relates to duties of customs shall be construed as one with the Customs Consolidation Act, 1876, and so far as it relates to duties of excise shall be construed as one with the Acts which relate to the duties of excise and to the management of those duties.

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- (2) Part II of this Act shall be construed as one with the Income Tax Acts.
- (3) Any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended by any subsequent enactment, including this Act.
- (4) In this Act the expression " the United Kingdom " does not include the Isle of Man.
- (5) This Act may be cited as the Finance Act, 1932.
- (6) Such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.