



# Finance Act 1932

## 1932 CHAPTER 25

### PART V

#### MISCELLANEOUS

#### **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.