



Local Government Act 1888

1888 CHAPTER 41 51 and 52 Vict

PART I

COUNTY COUNCILS

*Financial Relations between Exchequer and County,
and Contributions by County for Costs of Union Officers*

20 Payment to county council of proceeds of duties on local taxation licences.

- (1)^{F1}
- (3) It shall be lawful for Her Majesty the Queen from time to time by Order in Council made on the recommendation of the Treasury to transfer to county councils as from the date specified in the Order the power to levy the duties on all or any of the local taxation licences, and after such date every county council and their officers shall (subject nevertheless to any exceptions and modifications contained in the Order) have within their county, for the purpose of levying the duties transferred, the same powers, duties, and liabilities as the Commissioners of Inland Revenue and their officers have with respect to the duties transferred, and to the issue and cancellation of licences on which the duties are imposed, and other matters under the Acts relating to those duties and licences, and all enactments relating to those duties and licences, and to punishments and penalties connected therewith, shall apply accordingly.
- (4) Provided as follows:—
- (i) All penalties and forfeitures recovered by a county council in pursuance of this section shall, instead of being paid to the Exchequer, be paid to the county fund, and carried to the same account as the duties.
 - (ii)^{F2}
 - (iii) Nothing in this section shall confer on the county council any special privileges of the Crown as respects legal proceedings.
- (5) On a transfer under this section of the power to levy the duties on any licence—

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1888, Section 20. (See end of Document for details)

- (a) the county council shall provide for issuing, in different parts of their county, their licence for the same purpose, so as to enable persons to obtain it near their residences; and
- (b) if such licence has operation in any place in the United Kingdom outside the county in which it is issued, the licence of a county council for the same purpose shall continue to have the like operation outside the county in such place.

Textual Amendments

F1 S. 20(1)(2) repealed by [Local Government Act 1929 \(c. 17\)](#), [Sch. 12 Pt. VI](#)

F2 S. 20(4)(ii) repealed by [Customs and Excise Act 1952 \(c. 44\)](#), [Sch. 12 Pt. I](#)

Modifications etc. (not altering text)

C1 S. 20 amended by [Finance Act 1908 \(c. 16\)](#), [s. 6](#)

C2 In the repealed s. 20(1) “local taxation licences”, referred to in s. 20(3), were defined as meaning the licences specified in Sch. 1 to the Act

C3 S. 20(3) extended by [London Government Act 1963 \(c. 33\)](#), [s. 83](#), [Sch. 17 para. 2](#)

C4 Functions of Commissioners of Inland Revenue as to excise duties now exercisable by Commissioners of Customs and Excise: S.R. & O. 1909/197 (Rev. V, p. 465: 1909, p. 239)

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