



Finance Act 1901

1901 CHAPTER 7

PART III

INCOME TAX AND INHABITED HOUSE DUTY

13 Inhabited house duty on lodging houses.

Subsection one of section twenty-six of the Customs and Inland Revenue Act, 1890 (which relates to the reduction of inhabited house duty in the case of lodging-houses), shall be read with the substitution of the first day of October for the first day of July as the day before which registration is to be effected, and of the first day of November for the first day of October as the day before which application must be made for the reduction of the rate of charge.