



Revenue Act 1903

CHAPTER 46

REVENUE ACT 1903

PART I

CUSTOMS AND EXCISE

- 1 Molasses used for food for stock.
- 2 Extension of 1 Edw.7 c.7 as to manufacture of saccharin.
- 3 Charge of duty on actual quantity of sugar, &c. cleared from warehouse.
- 4 Provisions as to warehouses.

PART II

STAMPS

- 5 Payment of duty on the capital of companies.
- 6 Exemption from stamp duty of security on export of coal.
- 7 Reduction of stamp duty in the case of substituted securities.
- 8 Stamping of policies of insurance on ships under construction, &c.
- 9 Repeal of stamp duty on commissions in army and navy.

PART III

TAXES

- 10 Income tax allowance on friendly societies insurance premiums.
- 11 Inhabited house duty on houses let in tenements or flats.
- 12 Provision as to property in Scotland on the boundary of general tax Commissioners' areas.
- 13 Professional representation on income tax appeals.

Status: This is the original version (as it was originally enacted).

PART IV

MISCELLANEOUS

- 14 Provision as to fixed duty on small estates.
- 15 Basis for calculation of Government annuities.
- 16 Regulations as to payments made by and discharges given to National Debt Commissioners.
- 17 Repeal, commencement, and short title

SCHEDULE — Enactments Repealed