



Revenue Act 1903

1903 CHAPTER 46

PART III

TAXES

11 Inhabited house duty on houses let in tenements or flats.

- (1) Where a house, so far as it is used as a dwellinghouse, is used for the sole purpose of providing separate dwellings,—
 - (a) The value of any dwelling in the house which is of an annual value below twenty pounds shall be excluded from the annual value of the house for the purposes of inhabited house duty; and
 - (b) The rate of inhabited house duty in respect of any dwelling in the house of an annual value of twenty pounds but not exceeding forty pounds shall be reduced to threepence; and
 - (c) The rate of inhabited house duty in respect of any dwelling in the house of an annual value exceeding forty pounds but not exceeding sixty pounds shall be reduced to sixpence.
- (2) The provisions of this section as respects dwellings of an annual value not exceeding forty pounds shall not take effect with regard to any such dwelling unless such a certificate as to accommodation and sanitary condition is produced to the General Commissioners as defined by section five of the Taxes Management Act, 1880, as is mentioned in subsection (2) of section twenty-six of the Customs and Inland Revenue Act, 1890, and the provisions of that subsection as to the certificate shall apply for the purpose.