



Finance Act 1908

1908 CHAPTER 16

PART III

LOCAL TAXATION LICENCES

6 Collection of duties on certain local taxation licences by county councils

- (1) The power to levy the duties on local taxation licences to which this section applies shall, as from the date to be fixed by Order in Council under this section, be transferred in England and Wales to county councils, and section seventeen of the Finance Act, 1907, shall, as from the date of the transfer, cease to apply to or in respect of any such duties or the proceeds thereof.
- (2) His Majesty may, by Order in Council, fix the date of the transfer under this section, and make any such further provisions as it appears necessary or expedient to make in order to give full effect to the transfer, and may make provision for the furnishing by county councils of returns to the Local Government Board as to the amounts levied under the power transferred by this section.

The transfer under this section shall not affect any equitable adjustment respecting the distribution of the proceeds of the local taxation licences made under the Local Government Act, 1888, or otherwise, but provision may be made by Order in Council under this section for any alteration which it appears necessary or expedient to make in consequence of the transfer in the procedure for making any payments, or otherwise giving effect to any such adjustment.

Subsections (3) (4) and (5) of section twenty of the Local Government Act, 1888, and any other provisions of that Act relating to the levy of the duties on local taxation licences by county councils shall, as respects the duties to which this section applies, have effect as if the power to levy those duties had been transferred under subsection (3) of section twenty of that Act.

- (3) When the transfer under this section takes effect there shall be charged on and paid annually out of the Consolidated Fund or the growing produce thereof to the Local Taxation Account a sum of forty thousand pounds, and the sum so paid shall be

Status: This is the original version (as it was originally enacted).

distributed amongst the county councils in England and Wales in proportion to the proceeds of the duties to which this section applies collected in each county during the preceding year. '

- (4) The duties on local taxation licences to which this section applies are the duties on licences to deal in game, licences for dogs, killing game, guns, carriages (including duties charged under subsection (1) of section eight of the Locomotives on Highways Act, 1896), armorial bearings, and male servants:

Provided that if the rate of any such duty is altered, that duty shall, unless Parliament makes provision to the contrary, cease to be a duty to which this section applies.

- (5) The expressions " county " and " county council " in this section respectively include a county borough and the council of a county borough.