



Finance (1909-10) Act 1910

CHAPTER 8

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PART I

DUTIES ON LAND VALUES.

Increment Value Duty.

- 1 Duty on increment value.
- 2 Definition of increment value.
- 3 General provisions as to collection of increment value duty.
- 4 Collection and recovery of duty in cases of transfers and leases.
- 5 Collection and recovery of duty in case of death.
- 6 Collection and recovery of duty in case of property held by bodies corporate or unincorporate.
- 7 Exemption for agricultural land.
- 8 Exemption of small houses and properties in owner's occupation.
- 9 Special provision for increment value duty in the case of land used for games and recreation.
- 10 Provision as to Crown lands, &c.
- 11 Special provision as to flats.
- 12 Provision as to claims for deductions.

Reversion Duty.

- 13 Reversion duty.
- 14 Exemptions from reversion duty, and allowances.
- 15 Recovery of reversion duty.

Undeveloped Land Duty.

- 16 Duty on site value of undeveloped land.

Status: This is the original version (as it was originally enacted).

- 17 Exemptions from undeveloped land duty, and allowances.
- 18 Exemption of small holdings from undeveloped land duty.
- 19 Recovery of undeveloped land duty.

Mineral Rights Duty and Provisions as to Minerals.

- 20 Mineral rights duty.
- 21 Deduction of duty in case of intermediate leases of minerals.
- 22 Special provisions as to increment value duty and reversion duty in the case of minerals worked or leased.
- 23 Application of provisions as to total and site value to minerals.
- 24 Definitions for purpose of mineral provisions.

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- 25 Definition of values of land.
- 26 Valuation of land for purposes of Act.
- 27 Ascertainment of the original site value of land.
- 28 Periodical valuation of undeveloped land.
- 29 Assessment of duty on separate parcels of land and apportionment of valuation.
- 30 Duties of Commissioners as to keeping records and giving information.
- 31 Information as to names of owners of land.
- 32 Determination of value of consideration.

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- 33 Appeals to referees.
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- 40 Application of Part I to copyholds.
- 41 Definitions.
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- 43 Duties on excise liquor licences.
- 44 Valuation of licensed premises.
- 45 Reduction of duty in case of hotels or restaurants.
- 46 Distribution of payments on account of licence duties in certain cases.
- 47 Reduction of monopoly value payments in certain cases.
- 48 Duty on statement of purchases of intoxicating liquor to be supplied in a club.
- 49 Grant of licences and date of expiration of licences.
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- 51 Relation of licences granted under Act to licences abolished.
- 52 Definitions.

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- 53 Temporary provision as to expiration of licences.

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- 55 Limitation of relief from estate duty in respect of settled property.
- 56 Power to transfer land in satisfaction of estate duty, settlement estate duty, or succession duty.
- 57 Limitation on debts deductible from value of estate.
- 58 Amendment of rates of legacy duty and succession duty.
- 59 Provision, as to gifts and dispositions inter vivos.
- 60 Amendment as to value of property.
- 61 Special provisions with respect to certain classes of property.
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- 71 Exemptions and abatements in case of persons not resident in the United Kingdom.
- 72 Special provisions as to assessment of super-tax.

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- 73 Stamp duty on conveyances or transfers on sale.
- 74 Stamp duty on gifts inter vivos.
- 75 Stamp duty on leases.
- 76 Stamp duty on marketable securities.
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- 78 Obligation to execute contract note.
- 79 Extension of provisions as to contract notes to sale or purchase of options.

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

PART VI

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SPIRIT DISTILLER'S LICENCE.

SCALE 2

LICENCE TO BREWER FOR SALE.

Provisions applicable to Manufacturers' Licences.

- 1 Wholesale dealing authorised.

- 2 Licence not required in certain cases.
 - 3 Provision as to duty in case of new distilleries or breweries which have not been in working for a full year.
 - 4 For the purpose of the duties under Scales 1 and...
- B.—DEALERS'
LICENCES.

Provisions applicable to Wholesale Dealers' Licences.

- 1 Retail sale not authorised.
 - 2 Authority to manufacturers to sell wholesale.
 - 3 Sale of sweets authorised by wine dealer's licence.
 - 4 Reduced duty where retailer's licence is taken out as well.
- C.—RETAILERS'
LICENCES.

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MINIMUM DUTY PAYABLE FOR PUBLICAN'S AND BEERHOUSE LICENCES.

SCALE 4

WINE RETAILER'S ON-LICENCE.

SCALE 5

SPIRIT RETAILER'S OFF-LICENCE.

SCALE 6

BEER RETAILER'S OFF-LICENCE.

SCALE 7

WINE RETAILER'S OFF-LICENCES.

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- 1 Meaning of sale by retail.
- 2 Restriction on holding of retailers' off- and on-licences.
- 3 Sale of cider under beer licence.
- 4 Sale of sweets under wine licence.

Provisions applicable to Retailers' On-Licences.

- 1 Sale off authorised as well as sale on.
- 2 Sale of any liquor under publican's licence.
- 3 Option to pay duty in accordance with annual compensation value in certain cases.
- 4 Condition attached to theatre licence.
- 5 Maximum duty in respect of refreshment rooms.

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- 6 Provision as to duty where premises include a place of public entertainment.

Provisions applicable to Retailers' Off-Licences.

- 1 Restriction to sale off.
- 2 Minimum quantity of spirits to be sold.
- 3 Minimum quantity of wine to be sold.

D.—PASSENGER
VESSEL LICENCES.

Provisions applicable to Passenger Vessel Licences.

- 1 Authority to sell.
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- 3 Transfer of licence in ordinary cases.
- 4 Transfer of licence on sale or lease of vessel.
- 5 Jurisdiction.

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Provisions applicable to Railway Restaurant Car Licences.

- 1 A licence for a railway restaurant car may be granted...
 - 2 Authority to sell.
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- PART I — ADDITIONAL CUSTOMS DUTIES ON SPIRITS.
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FOURTH SCHEDULE — TOBACCO.

- PART I — CUSTOMS DUTIES.
PART II — EXCISE DUTIES.
PART III — RATES OF DRAWBACK.

FIFTH SCHEDULE —

- PART I — REBATE OF MOTOR SPIRIT DUTY.
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