



Finance (1909-10) Act 1910

1910 CHAPTER 8

PART VII

PROVISIONS AS TO PAYMENTS TO LOCAL AUTHORITIES AND TO ROAD IMPROVEMENT ACCOUNT.

87 **Payments in respect of monopoly value to go to Exchequer.**

- (1) All payments made in pursuance of conditions attached by licensing justices to the grant of new on-licences under section four of the Licensing Act, 1904, shall, notwithstanding anything in that or any other Act, be paid into the Exchequer.
- (2) On any proceedings relating to the grant or confirmation of a new on-licence, to which section four of the Licensing Act, 1904, applies, any person authorised by the Commissioners shall be entitled to be heard by the justices or confirming authority on the question of the payments to be imposed for the purpose of securing monopoly value to the public.

88 **Payments into local taxation account in respect of liquor licences, and provisions as to duties on motor car licences.**

- (1) For the purpose of subsection (3) of section seventeen of the Finance Act, 1907 (which makes provision with respect to the method of calculating proceeds of duties in the event of any alteration of the rate of duties), the proceeds of the duties on the licences for the sale of intoxicating liquor and on licences for motor cars imposed by this Act shall, so far as respects the sums to be paid into any local taxation account out of the Consolidated Fund in respect thereof, be deemed notwithstanding anything in that subsection to be the amount of the proceeds of the duties on those licences during the year ending the thirty-first day of March nineteen hundred and nine.
- (2) Notwithstanding the proviso to subsection (4) of section six of the Finance Act, 1908, the duties on licences for motor cars in England and Wales shall continue to be duties to which that section applies, but any sum by which the proceeds of those duties levied in any financial year by the council of any county or county borough exceed the amount of the proceeds of those duties certified by the Local Government Board to have been

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collected in that county or county borough during the year ending the thirty-first day of March nineteen hundred and nine shall be paid into the Exchequer, and a council shall be entitled to be paid any sum by which the proceeds of those duties levied by them in any year are less than that amount, and the sums so-to be paid shall be charged on and paid out of the Consolidated Fund or the growing produce thereof.

- (3) Any reference in this section to duties on licences for motor cars or to the proceeds of those duties shall be construed to be a reference only to the duties on the licences which are affected by this Act.

89 Collection of motor car licence duties in Ireland.

- (1) The duties on licences for motor cars imposed by this Act shall be levied in Ireland by county councils in accordance with provisions for the purpose to be made by His Majesty by Order in Council as from the date mentioned in the Order, and subject as respects the current year to such variations of the dates for delivery of declarations and payment "of duties as may be made by the Order, and subsections (3) (4) and (5) of section twenty of the Local Government Act, 1888, shall apply to those duties and the Order under this section as they apply to duties transferred and an order of transfer made under that section, with the exception of the provision in paragraph (1) of subsection (4) as to the account to which penalties and forfeitures are to be carried in the county fund, and with the substitution of " Commissioners of Customs and Excise for " Commissioners of Inland Revenue."
- (2) The duties to be levied by a county council under this section shall be paid into the Exchequer in such manner and in accordance with such directions as may be contained in the Order, and there shall be paid to every county council in every year a sum equal to five per cent. of the duties levied by the council during the preceding year, and the sums so to be paid shall be charged on and paid out of the Consolidated Fund or the growing produce thereof.
- (3) In this section "county council" includes the council of a county borough.

90 Payment of duties on motor spirit and motorcar licences to road improvement account.

- (1) There shall be charged on and paid out of the Consolidated Fund or the growing produce thereof a sum (in this Act referred to as the road improvement grant) equal to the net proceeds of the duties on motor spirit and the net proceeds of the duties on licences for motor cars which are affected by this Act.
- (2) The road improvement grant shall be carried to a separate account to be established under regulations made by the Treasury for the purpose, and, subject to such regulations as may be made by the Treasury with respect to accounts and accumulation of moneys standing to the account, be administered and applied in manner provided by the Development and Road Improvement Funds Act, 1909.
- (3) The expression " the net proceeds of the duties " means the amount of those duties paid into the Exchequer, after deducting such sums as are certified by the Commissioners to be the cost of collecting the duties, and after deducting in the case of duties payable on licences for motor cars any sum which is payable to any local taxation account in respect of the proceeds of those duties, or to any council in respect of any deficiency in the proceeds of those duties.

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91 Payment of half the proceeds of the duties on land values for benefit of local authorities.

- (1) There shall be charged on and paid out of the Consolidated Fund or the growing produce thereof a sum equal to one-half of the net proceeds of the duties on land values under Part I. of this Act (including mineral rights duties).
- (2) The sums so charged shall be carried to a separate account, to be established under regulations made by the Treasury for the purpose, and, subject to such regulations as may be made by the Treasury in respect of accounts, audit, and accumulation of moneys standing to the account, be appropriated for the benefit of local authorities in the United Kingdom in such manner as Parliament may hereafter determine.