



# Finance Act 1946

## 1946 CHAPTER 64

### PART VIII

#### MISCELLANEOUS.

#### **62 Abolition of land tax assessors and income tax assessors, etc.**

- (1) The office of assessor for the purposes of income tax, and the office of assessor for the purposes of land tax, shall cease to exist and the functions of the assessor under the Income Tax Acts and the enactments relating to land tax shall be exercised, as may be necessary, by the surveyor or the collector, according as the Commissioners of Inland Revenue may direct:

Provided that this subsection shall not come into operation in relation to assessors for public departments until the sixth day of April, nineteen hundred and forty-seven.

- (2) The Treasury are hereby authorised to grant, subject to and in accordance with such conditions as they may prescribe, out of moneys provided by Parliament, annual allowances by way of compensation to any persons employed as assessors immediately before the passing of this Act whose appointments are terminated by subsection (1) of this section.
- (3) The Pensions Commutation Acts, 1871 to 1882, shall apply to any person to whom a compensation allowance is awarded in pursuance of subsection (2) of this section as if he had retired from a public civil office in consequence of the abolition of his office,
- (4) The division, that is to say, the area of jurisdiction of a body of General Commissioners, shall, as respects assessments made after the passing of this Act, be substituted for the parish as the unit of area for which assessments to income tax are to be made.
- (5) Sections ninety to ninety-five, and ninety-seven, of the Income Tax Act, 1918, (which relate to areas for the purpose of the administration of the Income Tax Acts) shall cease to have effect but the divisions existing in Great Britain at the passing of this Act shall continue unless and until varied under section ninety-six of that Act, and the said section ninety-six (which provides for the variation of divisions in Scotland at the

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*Status: This is the original version (as it was originally enacted).*

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request of the General Commissioners concerned) shall apply to lands in England as it applies to lands and heritages in Scotland.