



# Revenue Act 1884

## 1884 CHAPTER 62

### PART II

#### AMENDMENT OF LAW RELATING TO THE INLAND REVENUE

#### **6 Poor Law parishes in England to be parishes for purposes of income tax and inhabited house duties**

- (1) The parishes or places for the time being existing for the purposes of poor law administration in England elsewhere than in the Metropolis, as defined by the Valuation (Metropolis) Act, 1869, shall, after the fifth day of April one thousand eight hundred and eighty-five, and in the said Metropolis elsewhere than in the city of London shall, after the fifth day of April one thousand eight hundred and eighty-six, be the parishes and places for which the assessments of the duties of income tax and of the duties on inhabited houses shall be made, and for which assessors and collectors shall be appointed for the purpose of assessing and collecting the said duties.
- (2) In case any parish or place shall be partly in the jurisdiction of one body of general commissioners and partly in the jurisdiction of another body, or other bodies, of general commissioners, the Board of Inland Revenue shall, by order in writing, determine which of the two or several bodies of general commissioners shall have the jurisdiction, and the whole of the parish or place shall be within such jurisdiction accordingly.
- (3) If the Board of Inland Revenue shall at any time be of opinion that any parish or place is so large that for the sake of convenience it ought to be divided into districts for which separate assessors and collectors should be appointed, the Board may, with the sanction of the Commissioners of Her Majesty's Treasury, certify in writing to the general commissioners in whose jurisdiction the parish or place is, that the same shall be divided into the districts specified in the certificate at the time therein mentioned, and at and after that time each of such districts shall be treated as a parish or place for which a separate assessment of the said duties is to be made, and assessors and collectors are to be appointed.

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*Status: This is the original version (as it was originally enacted).*

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- (4) Any such division may be at any time altered or annulled by the Board, with the sanction of the Commissioners of the Treasury, upon a certificate to that effect sent to the said general commissioners.
- (5) The union or grouping of parishes or places existing in conformity with law for the purposes of taxes or the collection thereof shall, subject to the powers for the dissolution of such union or grouping, continue in force so far as the same can so continue consistently with the provisions of this section, and the powers in relation to the union or grouping of parishes contained in the Taxes Management Act, 1880, shall remain in full force and effect so far as the same are capable of being exercised consistently with such provisions.