



# Revenue Act 1884

## 1884 CHAPTER 62

### PART II

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

#### 7 Amendment of 43 & 44 Vict. c.19

The Taxes Management Act, 1880, shall be amended as follows:—

- (1) The word "parish" in section ninety means in Scotland county or burgh, and with respect to the duties contained in the certificate mentioned in such section, the same shall in Scotland be recovered under the provisions contained in section ninety-seven.
- (2) No moveable goods and effects belonging to any person in Scotland at the time any of the duties or land tax became in arrear or were payable shall be liable to be taken by virtue of any pouncing, sequestration, or diligence whatever, or by any assignation, unless the person proceeding to take the said goods and effects shall pay the duties or land tax so in arrear or payable, provided such duties or land tax shall not be claimed for more than one year; and in case the duties or land tax shall be claimed for more than one year then the party proceeding to take the said goods and effects after paying the duties and land tax for one whole year may proceed as he might have done if no duties and land tax had been so claimed. But if the said party refuses to pay the duties and land tax for one year, the duties and land tax so claimed shall be recovered by pouncing, distraining, and selling the said moveable goods and effects notwithstanding under warrant obtained in conformity with the provisions contained in section ninety-seven.
- (3) Where an officer of Inland Revenue has been appointed to be an assessor within any county or burgh for the purposes of the Act of the session of the seventeenth and eighteenth years of the reign of Her present Majesty, chapter ninety-one, no other person shall be appointed to be assessor for the district or division of such officer for the duties to which the Taxes Management Act, 1880, relates, provided that where a person other than the officer of Inland Revenue of a district or division is assessor for or within such district or division at the time of the passing of this Act, he shall be as capable of being re-appointed assessor as if this Act had not been passed.