



Finance Act 1898

1898 CHAPTER 10

PART IV

LAND TAX

12 Exemption from land tax.

- (1) Where the owner in possession of the rents and profits of any land or other property on which land tax is assessed before the amount so assessed, in any financial year, is paid, produces to the collector of land tax a certificate from the surveyor of taxes that such owner has been allowed in that year a total exemption from income tax by reason of his income not exceeding a hundred and sixty pounds, the said amount of land tax shall not be collected, and if such owner produces to the said collector a certificate from the surveyor of taxes that such owner has been allowed in that year an abatement of income tax by reason of his income not exceeding four hundred pounds, one half of the said amount of land tax shall not be collected ; and any amount of land tax not collected by reason of this section shall be remitted from the unredeemed quota of the land tax for that year.
- (2) This Part of this Act shall be construed together with Part Six of the Finance Act, 1896, and the Land Tax Acts, as defined in that Part.