

A.D. 1875.  
 applicable to  
 all fee stamps,  
 and penalties  
 and offences  
 relating to  
 stamp duties.  
 Repeal of  
 stamp duties  
 on appoint-  
 ment.

are or from time to time may be directed to be collected or received by means of stamps, and also to all penalties and offences relating to any stamp duties which now are or from time to time may be under the management of the Commissioners of Inland Revenue.

14. After the passing of this Act the duties specified in the schedule to this Act shall cease to be payable.

## SCHEDULE.

### STAMP DUTIES REPEALED.

#### *Charged under 33 & 34 Vict. c. 97.*

Admission and appointment or grant by any writing,  
 To or of any office or employment—

Where the annual salary, fees, or emoluments appertaining to such office or employment do not exceed 100 <i>l.</i>	-	-	-	-	£	s.	d.
					2	0	0
Exceed 100 <i>l.</i> and do not exceed 150 <i>l.</i>	-	-	-	-	4	0	0
„ 150 <i>l.</i> „ „ 200 <i>l.</i>	-	-	-	-	6	0	0
„ 200 <i>l.</i> „ „ 250 <i>l.</i>	-	-	-	-	8	0	0
„ 250 <i>l.</i> „ „ 300 <i>l.</i>	-	-	-	-	10	0	0
„ 300 <i>l.</i> —							

for every 100*l.*, and also for any fractional part of 100*l.* - - - - - 5 0 0

Commission or deputation granted by the Commissioners of Inland Revenue - - - - - 1 10 0

#### *Charged under 35 & 36 Vict. c. 20. s. 3.*

Commission or deputation granted by the Commissioners of the Customs - - - - - 1 10 0

*Brainford 1870(4)*

# Customs and Inland Revenue Act, 1882.

[45 & 46 VICT. CH. 41.]

## ARRANGEMENT OF SECTIONS.

A.D. 1882.

Section.

1. Short title.

### PART I.

#### *Customs and Excise.*

2. Import duties on tea.
3. Repeal of customs duties on vegetable matter other than chicory.
4. Repeal of excise duty on vegetable matter other than chicory.
5. Grant of duty on imitations of coffee and on coffee mixtures.
6. Conditions under which imitations of coffee and coffee mixtures may be sold.
7. Penalty for buying, &c. labels before used.
8. Repeal of section 5 of 43 Geo. 3. c. 129.

### PART II.

#### *Income Tax.*

9. Grant of duties of income tax.
10. Provisions of Income Tax Acts to apply to duties hereby granted.
11. Provisions as to duty on dividends, &c. paid prior to passing of this Act.
12. Provisions of Income Tax Acts to apply to duties to be granted for succeeding year.

[Public.-41.]

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*No use*

MANAGEMENT ON BUSINESS

The first part of the book is devoted to a general discussion of the principles of management. It covers the various functions of management, such as planning, organizing, leading, and controlling. The author emphasizes the importance of understanding the human element in the organization and the need for effective communication.

The second part of the book deals with the specific aspects of business management. It discusses the role of the manager in the organization, the importance of financial management, and the need for a strong marketing strategy. The author also touches upon the importance of innovation and the role of the entrepreneur in the business world.

The book concludes with a chapter on the future of business management. The author predicts that the role of the manager will continue to evolve as technology advances and the global economy changes. He stresses the need for managers to stay current and adaptable in a rapidly changing environment.





**CHAPTER 41.**

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Customs and Inland Revenue. A.D. 1882.

[10th August 1882.]

Most Gracious Sovereign,

**WE**, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Customs and Inland Revenue Act, 1882. Short title.

**PART I.**

*Customs and Excise.*

2. The duties of customs now chargeable upon tea shall continue to be levied and charged, on and after the first day of August one thousand eight hundred and eighty-two until the first day of August one thousand eight hundred and eighty-three, on the importation thereof into Great Britain or Ireland; (that is to say,

Import duties on tea.

Tea, the pound - - - - - Sixpence.

3. The duties of customs under the Customs Tariff Act, 1876, on vegetable matter (other than chicory) applicable to the uses of chicory or coffee shall cease and determine.

Repeal of customs duties on vegetable matter other than chicory.  
39 & 40 Vict. c. 35

A.D. 1882.

Repeal of  
excise duty  
on vegetable  
matter other  
than chicory.  
35 & 36 Vict.  
c. 20.

4. (1.) Section five of the Customs and Inland Revenue Act, 1872, so far as it imposes a duty of excise on any vegetable matter (other than chicory) applicable to the uses of chicory or coffee grown in the United Kingdom, is hereby repealed.

(2.) The several sections of the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter one hundred and thirteen, relating to the duty on chicory or any such vegetable matter as aforesaid, shall be read as if the same were confined to chicory, and the expressions "or such other vegetable matter as aforesaid" and "or other vegetable matter," wherever the same respectively therein occur, were omitted therefrom.

Grant of  
duty on imi-  
tations of  
coffee and  
on coffee  
mixtures.

5. (1.) There shall be granted and paid to Her Majesty, her heirs, and successors, upon every quarter of a pound weight of any article or substance prepared or manufactured for the purpose of being in imitation of, or in any respect to resemble, or to serve as a substitute for, coffee or chicory, which is sold or kept for sale in the United Kingdom, and also upon every quarter of a pound weight of any mixture of such article or substance as aforesaid with coffee or chicory which is sold or kept for sale in the United Kingdom, the duty of excise of one halfpenny.

(2.) The said duty shall be under the care and management of the Commissioners of Inland Revenue, and shall be denoted by, and collected by means of, an adhesive label or labels to be provided by the said Commissioners.

(3.) Any label so provided shall be deemed to be included within the term "stamp" in sections eighteen, nineteen, twenty, and

33 & 34 Vict.  
c. 98.

twenty-one of the Stamp Duties Management Act, 1870.

(4.) All the powers, clauses, regulations, and directions contained in any Act relating to duties of excise or to penalties under Excise Acts, and now or hereafter in force, shall be of full force and effect with respect to the said duty and the penalties by this Act imposed, so far as the same are applicable, as fully and effectually as if the same had been herein specially enacted with reference to such duty and penalties.

Conditions  
under which  
imitations of  
coffee and  
coffee mix-  
tures may  
be sold.

6. (1.) No article or substance or mixture upon which a duty of excise is imposed by this Act shall be sold or exposed to sale, or be offered or kept ready for sale, or be delivered out of the custody or possession of any preparer, manufacturer, or importer thereof, except under the following conditions :

(a.) The article or substance or mixture shall be placed in packets, each containing one quarter of a pound or any number of quarters of a pound :



(b.) Each such packet shall have affixed thereto a label or labels (which shall not have been before used) denoting the proper amount of duty payable upon such packet according to the weight thereof : A.D, 1882,

(c.) Such label or labels shall be affixed so that the whole thereof shall adhere to the packet, and so that the packet cannot be opened without tearing or destroying the label or labels :

(d.) Where more than one label is affixed to any packet the labels shall be affixed so that every label shall be wholly or partially visible.

Provided that each such packet containing, or purporting to contain, coffee with any other article or substance mixed therewith shall have affixed thereto a label, in manner hereinbefore provided, denoting in letters of not less size than the largest letters affixed to or imprinted on such label the proper name of the several articles or substances of which such mixture is composed.

(2.) If any person shall sell or expose to sale, or offer or keep ready for sale, or deliver out of his custody or possession, any such article or substance or mixture as aforesaid, otherwise than in conformity with the above conditions, he shall forfeit the same, and incur a fine of twenty pounds.

(3.) In any proceeding for recovery of the fine imposed by this section, if any question shall arise whether any label shall have been before used, proof that such label had not been before used shall lie upon the defendant.

(4.) Provided that nothing in this Act contained shall in any way affect any Act or Acts now in force relating to the adulteration of food.

7. If any person who shall prepare, manufacture, sell, keep for sale, or import any article or substance or mixture upon which a duty of excise is imposed by this Act, shall buy, receive, or have in his possession any label provided under this Act which shall have been before used, or any portion of such a label (whether such label or portion shall be loose or affixed to any packet), he shall incur a fine of one hundred pounds, and every such label or portion shall be seized. Penalty for buying, &c. labels which have been used before.

8. Section five of the Act of the forty-third year of the reign of King George the Third, chapter one hundred and twenty-nine, is hereby repealed, save as respects the validity, invalidity, effect, or consequences of anything already done or suffered. Repeal of section 5 of 43 Geo. 3. c. 129.

A.D. 1882.

## PART II.

*Income Tax.*Grant of  
duties of  
income tax.

9. There shall be charged, collected, and paid for the year which commenced on the sixth day of April one thousand eight hundred and eighty-two, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules (A.), (C.), (D.), or (E.) of the said Act, the duty of sixpence half-penny;

And for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B.) of the said Act,—

In England the duty of threepence farthing;

In Scotland and Ireland respectively, the duty of twopence and three eighths of a penny.

Provided always, that where any dividends, interest, or other annual profits or gains are due or payable half-yearly or quarterly in the course of the said year, the first half-yearly payment and the two first quarterly payments shall be deemed to have been or be chargeable with the duty of fivepence, and the other half-yearly payment and the two other quarterly payments shall be deemed to be chargeable with the duty of eightpence.

Provisions of  
Income Tax  
Acts to apply  
to duties  
hereby  
granted.  
44 & 45 Vict.  
c. 12.

10. All such provisions contained in any Act relating to income tax as were in force on the fifth day of April one thousand eight hundred and eighty-two (except section twenty-two of the Customs and Inland Revenue Act, 1881,) shall have full force and effect with respect to the duties of income tax granted by this Act so far as the same shall be consistent with the provisions of this Act.

Provisions as  
to duty on  
dividends,  
&c. paid  
prior to  
passing of  
this Act.

11. (1.) Where any dividend, interest, or other annual profits or gains due or payable half-yearly or quarterly shall have become due or payable in the course of the said year which commenced on the sixth day of April one thousand eight hundred and eighty-two, and shall have been paid to any person prior to the passing of this Act without any charge for the duty of income tax at the rate of fivepence having been made thereon or deducted therefrom, the amount of the said duty shall be added to the assessment in respect of the next half-yearly or quarterly payment to such person, and charged thereon and deducted therefrom accordingly.



A.D. 1882.

(2.) Where any person liable to pay any rent, interest, annuity, or other annual payment in the course of the said year shall, on making any such payment prior to the passing of this Act, have not made any deduction or have made an insufficient deduction in respect of income tax, he shall be authorised to make the deduction or a sufficient deduction to make up the deficiency on the occasion of the next payment, in addition to any other deduction which he may by law be authorised to make.

(3.) The charge or deduction of the duty of income tax at the rate of fivepence in the case of any payment made in the course of the said year prior to the passing of this Act shall be deemed to have been a legal charge or deduction.

12. In order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April one thousand eight hundred and eighty-three, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and eighty-three shall have full force and effect with respect to the duties of income tax which may be so granted in the same manner as if the said duties had been actually granted and the said provisions had been applied thereto by an Act of Parliament passed on that day, provided that nothing in this section shall be deemed to render necessary or authorise the appointment of assessors for such of the said duties as may be granted and payable under Schedules (A.) and (B.) of the said Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four.

Provisions of  
Income Tax  
Acts to apply  
to duties to  
be granted  
for succeeding  
year.