STATUTORY INSTRUMENTS

1967 No. 323 (S. 22)

LAND COMMISSION

The Betterment Levy (Credits from Case F) (Scotland) Regulations 1967

Made - - - - -	*6th March* 1967
Laid before Parliament - -	*8th March* 1967
Coming into Operation - -	*6th April* 1967

In exercise of the powers conferred on me by section 98 of, and paragraph 15 of Schedule 11 to, the Land Commission Act 1967(a), and of all other powers enabling me in that behalf, I, being for the purposes of these regulations the appropriate Minister in relation to Scotland, hereby make the following regulations:—

PRELIMINARY

Citation, extent and commencement

1. These regulations, which may be cited as the Betterment Levy (Credits from Case F) (Scotland) Regulations 1967, apply to Scotland and shall come into operation on 6th April 1967 (being the first appointed day under the Act(b)).

Interpretation

2.—(1) In these regulations the following expressions have the meanings hereby assigned to them respectively, that is to say—

"the Act" means the Land Commission Act 1967;

"the Case F Regulations" means the Case F General (Scotland) Regulations 1967(c); and

"the Commission" means the Land Commission.

(2) Subject to the provisions of regulation 4(4) of these regulations, any expression used in these regulations of which there is a definition in the Act, or in respect of which there is in the Act any provision relating to the construction thereof or of any reference thereto, has the meaning assigned to it by the Act, whether for the purpose of the Act as a whole or for the purpose only of Part III thereof or of any Schedule to the Act or any Part of any such Schedule.

(3) The Interpretation Act 1889(d) applies for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

CREDITS CARRIED FORWARD FROM CASE F

3.—(1) For the purpose of assessing levy in respect of a chargeable act or event (in these regulations referred to as "the subsequent chargeable act

(a) 1967 c. 1.
(b) *See* S.I. 1967/146 (1967 I, p. 241).
(c) S.I. 1967/492 (1967 I, p. 1631).
(d) 1889 c. 63.

or event") a credit shall be taken to have arisen from a previous chargeable act or event which fell within Case F and consisted of—

(*a*) a disposition (in these regulations referred to as a "Category 2 disposition") to which regulation 4 (Rights in the nature of wayleaves) of the Case F Regulations applies, or

(*b*) an accrual (in these regulations referred to as a "Category 6 event") of a right to compensation to which regulation 8 (Statutory rights to compensation for depreciation) of the Case F Regulations applies,

where the circumstances were as mentioned in paragraph (2) below.

(2) The circumstances are that the appropriate deduction for the purpose of assessing levy in respect of the previous chargeable act or event under section 34(2) or (as the case may be) section 33(2) of the Act (as applied in either case by the Case F Regulations) exceeds the amount of the consideration for the disposition or (as the case may be) the amount of the compensation.

4.—(1) Where the foregoing regulation has effect, the provisions (in the following provisions of this regulation referred to as "the said provisions") of Parts I to III of Schedule 11 to the Act shall apply as mentioned in the following paragraphs of this regulation.

(2) In a case where the previous chargeable act or event consisted of a Category 2 disposition which was notified to the Commission in accordance with the Case F Regulations, the said provisions shall apply as they would have applied if the previous chargeable act or event had fallen within Case E and notice in respect of it had been served under section 41 of the Act.

(3) In a case where the previous chargeable act or event consisted of a Category 6 event which was notified to the Commission in accordance with the Case F Regulations, the said provisions shall apply as they would have applied if the previous chargeable act or event had fallen within Case D and notice in respect of it had been served under section 40 of the Act.

(4) For the purpose of assessing levy in respect of the subsequent chargeable act or event the following expressions shall have the meanings hereby assigned to them respectively in lieu of the meanings assigned to them by paragraph 5(2) of Schedule 11 to the Act, that is to say—

"the credit" means the amount of the excess referred to in regulation 3(2) above;

"the original chargeable interest" means the interest which for the purpose mentioned in the said regulation 3(2) was the relevant interest;

"the original chargeable unit" means the land in which that interest subsisted; and

"the original chargeable owner" means the person who immediately before the date which for the purpose mentioned in the said regulation 3(2) was the relevant date was entitled to that interest.

William Ross,

One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
6th March 1967.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations deal with the application of Schedule 11 (Credit carried forward from previous chargeable act or event) to a case where a credit is carried forward from an assessment of levy in respect of a chargeable act or event in Case F.

Under the formula used for assessing levy in Cases D and E it is possible for the deduction to exceed the compensation or consideration, thus giving a negative amount as the figure on which the levy would otherwise be charged. This situation arises where more development value was paid for on a previous acquisition than has been taken into account in the Case D or E assessment. In these cases a credit is established under Schedule 11. Regulations 3 and 4 provide for a similar carrying forward of a credit in these parallel Case F assessments for use in some future assessment of levy.

The Regulations apply to Scotland.