STATUTORY INSTRUMENTS

1967 No. 329

LAND COMMISSION

The Betterment Levy (Expenditure) Regulations 1967

Made - - - - - -	*6th March* 1967
Laid before the House of Commons	*13th March* 1967
Coming into Operation - -	*6th April* 1967

The Minister of Housing and Local Government and the Secretary of State, acting jointly, being for the purposes of these regulations the appropriate Ministers in relation to Great Britain, in exercise of the powers conferred on them by section 98 of, and paragraph 48 of Schedule 4 to, the Land Commission Act 1967(a), and of all other powers enabling them in that behalf, hereby make the following regulations:—

Citation, extent and commencement

1. These regulations, which may be cited as the Betterment Levy (Expenditure) Regulations 1967, apply to Great Britain 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; and

"the chargeable interest" and "the chargeable owner" have the meanings assigned to them respectively by paragraph 2(1) of Schedule 5 to the Act.

(2) Any reference in these regulations to the purpose of assessing levy in respect of a chargeable act or event shall be construed in accordance with section 85(6) of the Act.

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

Disallowance of expenditure previously taken into account

3.—(1) Where for the purpose of assessing levy in respect of any chargeable act or event (in this regulation referred to as "the subsequent chargeable act or event") it is necessary to ascertain, in Case A, Case C, Case D, Case E or Case F the amount of any expenditure on improvements or ancillary rights in so far as it has increased the development value of the relevant interest or, in Case B or Case F, the amount of any such expenditure in so far as it has increased the development value realised by the disposition, there snall be disallowed so much of the expenditure incurred as mentioned in paragraph 42 of Schedule 4 to the Act as is described in paragraph (2) below.

(2) In so far as any such expenditure as is mentioned in paragraph (1) above has been taken into account for the purpose of assessing levy in respect of any

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

previous chargeable act or event affecting the relevant land (whether affecting the chargeable interest or any other interest in that land and whether or not the chargeable owner in relation to the subsequent chargeable act or event is the same as the chargeable owner in relation to the previous chargeable act or event) it shall be disallowed on the assessment of levy in respect of the subsequent chargeable act or event.

(3) In this regulation the reference to expenditure incurred as mentioned in paragraph 42 of Schedule 4 to the Act has the same meaning as in paragraph 48 of the said Schedule.

Given under the official seal of the Minister of Housing and Local Government on 6th March 1967.

(L.S.) *Anthony Greenwood,*
Minister of Housing and Local Government.

Given under the seal of the Secretary of State for Scotland on 6th March 1967.

(L.S.) *William Ross,*
Secretary of State for Scotland.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Sections 29 to 34 of the Land Commission Act 1967 and regulations made under section 35 of that Act provide for the calculation of the amount on which betterment levy is to be charged in Cases A to F, and give the levy-payer an allowance in respect of expenditure incurred on improvements and ancillary rights. These Regulations provide for the disallowance of any such sum which has been already taken into account on a previous assessment of levy.

The Regulations apply to Great Britain.