STATUTORY INSTRUMENTS

1970 No. 438

LAND COMMISSION

BETTERMENT LEVY

The Case F General (Amendment) Regulations 1970

Made - - -	23*rd February* 1970
Laid before the House of Commons	3*rd March* 1970
Coming into Operation	1*st April* 1970

The Minister of Housing and Local Government, being for the purpose of these regulations the appropriate Minister in relation to England and Wales, in exercise of the powers conferred on him by sections 35 and 98 of the Land Commission Act 1967(**a**) and section 47(3) of the Finance Act 1969(**b**), and of all other powers enabling him in that behalf, hereby makes the following regulations :—

Citation, extent, commencement and interpretation

1.—(1) These regulations, which may be cited as the Case F General (Amendment) Regulations 1970, apply to England and Wales and shall come into operation on 1st April 1970.

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

Amendment of the Case F General Regulations 1967

2.—(1) This regulation relates to relief corresponding to the relief conferred by section 47 of the Finance Act 1969.

(2) The Case F General Regulations 1967(**d**) shall be deemed always to have had effect as if amended and are hereby amended :—

(*a*) by the addition after paragraph 3 of Schedule 1 of the following paragraph:

"3A. Where the last disposition was a disposition assigning the old tenancy on or after 23rd September 1965 and before the first appointed day, being a disposition to which paragraph 10A or 10B of Schedule 5 to the Act applies, the additional amount shall be the amount of the consideration or, as the case may be, the amount which is treated to have been the amount of the consideration for the purpose of Part III of the Act." ;

(**a**) 1967 c. 1.
(**b**) 1969 c. 32.
(**c**) 1889 c. 63.
(**d**) S.I. 1967/496 (1967 I, p.1668).

(*b*) by the addition after paragraph 5 of Schedule 1 of the following paragraph:

"5A.—(1) Where the last disposition was a disposition by which the old tenancy was granted, being a disposition made on or after 23rd September 1965 and before the first appointed day to which paragraph 10A or paragraph 10B of Schedule 5 to the Act applies, the additional amount shall be ascertained in accordance with the provisions of paragraph 5 above but subject to any adjustments which would be required to be made under the said paragraph 10B if the references therein to the amount of the consideration given for the disposition were construed as references to the additional amount hereby ascertained.

(2) For the purpose of ascertaining the additional amount under this paragraph, the reference in paragraph 5 above to the Tenancies and Reversions Regulations shall be construed as a reference to those regulations as originally made.".

3. As from the date upon which these regulations come into operation the enactments specified in the Schedule hereto shall be added to the enactments specified in Schedule 2 to the Case F General Regulations 1967.

Given under the official seal of the Minister of Housing and Local Government on 23rd February 1970.

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

SCHEDULE

Enactments under which Rights to Compensation for Depreciation of the Value of an Interest in Land Accrue

Water Act 1945(a)	Schedule 3 Section 7
Housing Act 1957(b)	Section 64(3)
Town and Country Planning Act 1962(c)	Section 70
Surrey County Council Act 1958(d)	Section 8
Croydon Corporation Act 1960(e)	Section 23
Hertfordshire County Council Act 1960(f)	Section 13
Salford Corporation Act 1960(g)	Section 5
Southampton Corporation Act 1960(h)	Section 18
Cardiff Corporation Act 1961(i)	Sections 8 and 14
Devon County Council Act 1961(j)	Section 13
River Ravensbourne, etc. (Improvements and Flood Prevention) Act 1961(k)	Section 8
Poole Corporation Act 1961(l)	Section 8
London County Council (General Powers) Act 1963(m) ...	Section 8
Durham County Council Act 1963(n)	Sections 16 and 17
Bath Corporation Act 1963(o)	Section 5
Preston Corporation Act 1964(p)	Section 35
Bedford Corporation Act 1964(q)	Section 32
Cumberland County Council Act 1964(r)	Section 29

(a) 1945 c.42. (b) 1957 c. 56. (c) 1962 c.38.
(d) 1958 c.xlii. (e) 1960 c.xl. (f) 1960 c.xlix.
(g) 1960 c.xlvi. (h) 1960 c.xlii. (i) 1961 c.v.
(j) 1961 c.xlv. (k) 1961 c.xlvi. (l) 1961 c.xl.
(m) 1963 c.xvii. (n) 1963 c.xxxvii. (o) 1963 c.xxxviii.
(p) 1964 c.xviii. (q) 1964 c.xxxiii. (r) 1964 c.xxxiv.

British Transport Docks Act 1964(a)	Sections 7 and 12
Devon County Council Act 1965(b)	Section 27
Poole Corporation Act 1965(c)	Section 6
British Transport Docks Act 1966(d)	Section 7
Liverpool Corporation (General Powers) Act 1966(e) ...	Section 7
Lee Valley Regional Park Act 1966(f)	Sections 16 and 26
Hove Corporation Act 1966(g)	Section 18
Newquay Urban District Council Act 1967(h)	Section 4
British Transport Docks Act 1967(i)	Sections 8 and 10
Kingston-upon-Hull Corporation Act 1967(j)	Section 16
Portsmouth Corporation Act 1967(k)	Sections 5 and 11
Somerset County Council Act 1967(l)	Sections 5 and 6
Newcastle upon Tyne Corporation Act 1968(m)	Sections 22, 31 and 42

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These regulations deal with two separate topics, relating to Category 1 and to Category 3 of Case F respectively.

Firstly, in the assessment of betterment levy in Category 1 of Case F (renewals, extensions and variations of tenancies) provision is made in regulation 3(4)(*c*) of the Case F General Regulations 1967 for adjusting in the Case F computation the amount of the consideration for the disposition by the addition of a further sum determined in accordance with whichever of paragraphs 3 to 6 of the Schedule to those regulations is applicable to the facts of the case. This amount is derived from the consideration given by the tenant for the grant of the tenancy or for the assignment of it to him, either during the antecedent period (1st July 1948 to 22nd September 1965) or on or after the first appointed day (6th April 1967). This amount is added both to the consideration for the Case F disposition and to the base value realised by it. Accordingly it does not affect the levy payable by the landlord. However, via regulation 17 of the Betterment Levy (Tenancies and Reversions) Regulations 1967, this amount is preserved as part of the base value in the assessment of levy on the tenant on the next chargeable act or event affecting the tenancy subsequent to the Case F disposition.

Section 47 of the Finance Act 1969 adds to Schedule 5 of the Land Commission Act 1967 new paragraphs 10A (plots for single houses) and 10B (other purchases in interim period) and, if it is to the levypayer's advantage, enables dispositions during the interim period (23rd September 1965 to 5th April 1967) which satisfy those paragraphs to be treated as relevant dispositions giving rise to base values under Schedule 5.

Regulation 2 of these regulations provides that the additional amount may now be derived from such dispositions. Under the power conferred by section 47(3) of the Finance Act 1969 the amendment is made retrospective to 6th April 1967, the first appointed day under the Land Commission Act 1967.

(a) 1964 c.xxxviii. **(b)** 1965 c.xxix. **(c)** 1965 c.xxx.
(d) 1966 c.xxxi. **(e)** 1966 c.xl. **(f)** 1966 c.xli.
(g) 1966 c.xxxviii. **(h)** 1967 c.xxvii. **(i)** 1967 c.xxxi.
(j) 1967 c.xxxiii. **(k)** 1967 c.xxxvi. **(l)** 1967 c.xxxv.
(m) 1968 c.xlii.

Secondly, Schedule 2 to the Case F General Regulations specifies a number of enactments under which rights to compensation for depreciation of the value of interests in land can accrue and which are subject to levy in Category 3 of Case F. Regulation 3 adds a number of other enactments to that Schedule as from 1st April 1970. Regulation 5 of the 1967 Regulations then provides that the rights to compensation under the specified enactments shall be assessed to betterment levy as though they were rights to compensation falling within Case D of the Land Commission Act 1967, subject to some minor changes in definition.

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