EXCESS PROFITS LEVY

1952 No. 1844

The Excess Profits Levy Regulations, 1952

Made - - - -	*20th October,* 1952
Laid before the House of Commons - -	*21st October,* 1952
Coming into Operation	*27th October,* 1952

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by Sections 62 and 63 of the Finance Act, 1952(**a**), hereby make the following Regulations:—

Citation and Commencement

1. These Regulations may be cited as the Excess Profits Levy Regulations, 1952, and shall come into operation on the twenty-seventh day of October, 1952.

Interpretation

2.—(1) The Interpretation Act, 1889(**b**), shall apply to these Regulations as it applies to an Act of Parliament.

(2) In these Regulations, unless the context otherwise requires, the expression " surveyor " means a surveyor as defined by the Income Tax Act, 1952(**c**), " the Act " means the Finance Act, 1952, and " apportionment " means an apportionment made by the Commissioners of Inland Revenue under Section 41 of the Act or under the Eleventh or Twelfth Schedule thereof.

Income Tax provisions applied to the Excess Profits Levy as regards assessment, collection and appeals

3. Subject to the express provisions of the Act and these Regulations, the enactments of the Income Tax Act, 1952, enumerated in the Schedule to these Regulations shall, with the modifications therein described, apply to the assessment and collection of the Excess Profits Levy, and the hearing of appeals in connection therewith.

Service of notices of assessment

4. Notice of an assessment shall be served on the person charged or the person in whose name he is charged.

Delivery of notices of assessment or apportionment and notices requiring returns

5. A notice of assessment or apportionment or a notice requiring a return under the Act may be delivered to the person on whom it is intended to be served, or served upon him by post.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 33. (b) 52 & 53 Vict. c. 63.
(c) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.

Additional and estimated assessments

6.—(1) If it appears that a person has been undercharged by an assessment, an additional assessment or additional assessments may be made.

(2) In the absence of a satisfactory return or other information on which to make an assessment the Commissioners of Inland Revenue may make an assessment according to the best of their judgment.

Claims to relief in respect of deficiencies

7. Notice of any claim to relief in respect of a deficiency of profits under Section 42 of the Act shall be delivered in writing to the Commissioners of Inland Revenue and notice of their determination may be served in the same manner as a notice of assessment.

Notice of, and procedure on, appeal

8.—(1) Any person dissatisfied with any assessment made upon him or apportionment relating to him, or with the determination by the Commissioners of Inland Revenue of any claim to relief under Section 42 of the Act, may at any time within 30 days from the date of service of the notice of assessment, apportionment, or determination, as the case may be, or within such further time as the Commissioners of Inland Revenue may allow, give notice to the surveyor named in the notice of assessment or, in the case of an apportionment or a determination, to the Commissioners of Inland Revenue, of his intention to appeal against the assessment, apportionment or determination. Every such notice shall specify the grounds of appeal and in England, Scotland and Wales shall, subject to the express provisions of the Act, specify whether the appellant desires that the appeal shall be heard by the General Commissioners or the Special Commissioners; provided that if on the hearing of the appeal the appellant desires to go into any ground of appeal which was not specified in the notice and the omission of that ground from the notice was, in the opinion of the Commissioners hearing the appeal, not wilful or unreasonable, those Commissioners shall not be precluded from allowing the appellant to go into that ground or from taking it into their consideration.

(2) When the Special Commissioners receive from any person a valid notice of intention to appeal against an apportionment, they shall notify any other person known to them who is entitled to appear and be heard.

Powers and duties of Commissioners as regards appeals

9. With reference to any notice of appeal and to the hearing of an appeal, the General or Special Commissioners, as the case may be, shall, subject to the provisions of the Act and to any Regulations made thereunder, have all such powers in relation to any matter of appeal as are possessed by them in relation to notices of appeal and the hearing of appeals under any Act for the time being in force relating to income tax. The General or Special Commissioners shall certify in writing to the appellant and to the Commissioners of Inland Revenue, after determining any appeal, their decision and the amount, if any, by which any assessment, apportionment or determination of relief has been thereby altered; and in the case of an appeal against an apportionment the Special Commissioners shall send a similar notification to any other person known to them who was entitled to appear and be heard.

Representation of Commissioners of Inland Revenue at appeals

10. The Commissioners of Inland Revenue may be represented at the hearing of an appeal by any person nominated in that behalf by them and any person so nominated shall have the same powers with reference to appeals as may for the time being be exercised by a surveyor with reference to appeals relating to income tax.

Surveyor may make use of income tax accounts and documents

11. A surveyor may for any purpose in connection with the assessment and collection of the levy and the hearing of appeals make use of, or produce in evidence, any returns, correspondence, schedules, accounts, statements, or other documents to which he has had or may have lawful access for the purposes of income tax or the profits tax, and shall have the same right to examine all accounts, schedules and statements furnished to the General or Special Commissioners as he has in the case of appeals relating to income tax.

Barrister, solicitor or accountant may be heard at appeals

12. Any barrister or solicitor or member of an incorporated society of accountants may be heard by the General or Special Commissioners on appeal.

Commissioner personally interested in matter under appeal

13. No Commissioner interested in his own right or in the right of any other person in any matter under appeal shall take part in or be present at the hearing or determination thereof.

Notices to be given to Commissioners of Inland Revenue may be given to surveyor

14. Any notices required to be given to the Commissioners of Inland Revenue may be given either to the Commissioners at their principal office in London or to the surveyor acting for the district in which the person giving such notice resides or carries on business.

By Order of the Commissioners of Inland Revenue.

J. H. Evans,
Secretary.

20th October, 1952.

SCHEDULE

Income Tax Act, 1952 (15 & 16 *Geo.* 6 *and* 1 *Eliz.* 2. *c.* 10):—

Section 514, down to and including the words "the particulars on which the charge is made".

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations lay down the procedure to be followed in relation to the Excess Profits Levy for the making of assessments, the issue of notices of assessment and return forms, claims to relief in respect of deficiences of profits, the apportionment of standard profits between two or more bodies corporate, and the making and conduct of appeals.