1965 No. 433

INCOME TAX

The Income Tax (Surtax etc.) Regulations 1965

Made - - - -	11*th March* 1965
Laid before Parliament	18*th March* 1965
Coming into Operation	6*th April* 1965

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 229(6) and section 515(6) of the Income Tax Act 1952(a) hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Income Tax (Surtax etc.) Regulations 1965 and shall come into operation on 6th April 1965.

(2) In these Regulations "the Commissioners" means the Commissioners of Inland Revenue.

(3) The Interpretation Act 1889(b) shall apply to these Regulations as it applies to an Act of Parliament.

2. The Regulations dated 4th August 1928(c) made by the Commissioners under sections 7(8) and 220(8)(*a*) of the Income Tax Act 1918(d) and section 42(8) of the Finance Act 1927(e) and the Regulations dated respectively 21st October 1936(f), 22nd December 1938(g), and 20th September 1939(h), made by the Commissioners under section 220(8)(*a*) of the Income Tax Act 1918(d) and section 42(8) of the Finance Act 1927(e) are hereby revoked.

3. Where—

(i) under section 232 of the Income Tax Act 1952(a), as amended by section 17(3) of and Schedule 4 to the Income Tax Management Act 1964(i) the Commissioners require any individual to furnish to them such particulars as are referred to in that section, or

(ii) under section 241(4) of the Income Tax Act 1952(a), as amended as aforesaid, they require any person to furnish to them such particulars as are referred to in that subsection, or

(iii) under section 252(2) or (3) of the Income Tax Act 1952(a), as amended as aforesaid, they require a company to furnish further particulars or intimate to a company their intention to take further action as referred to in that section,

they shall notify such requirement or intention by notice in writing and such notice may be given by post.

4. Any notice which the Commissioners are authorised by virtue of section 253(2) or section 263 of the Income Tax Act 1952(a), as amended by section 17(3) of and Schedule 4 to the Income Tax Management Act 1964(i), to serve upon the liquidator of a company may be sent by post to

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10. (b) 52 & 53 Vict. c. 63. (c) S.R. & O. 1928/610 (Rev. X, p. 322: 1928, p. 649). (d) 8 & 9 Geo. 5. c. 40. (e) 17 & 18 Geo. 5. c. 10. (f) S.R. & O. 1936/1103 (Rev. X, p. 324: 1936 I, p. 1101). (g) S.R. & O. 1938/1637 (Rev. X, p. 312: 1938 I, p. 1520). (h) S.R. & O. 1939/1292 (Rev. X, p. 312: 1939 II, p. 1747). (i) 1964 c. 37.

such liquidator at his address for the purpose of the liquidation of the company, or at his usual or last known place of business or place of abode.

By Order of the Commissioners of Inland Revenue.

A. J. N. Miller,
Secretary.

11th March 1965.

EXPLANATORY NOTE

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

These Regulations revoke, with effect from 6th April 1965, existing Regulations which will be spent by reason of the transfer of the power of assessing Surtax from the Special Commissioners of Income Tax to the Board of Inland Revenue under the Income Tax Management Act 1964. They re-enact, with the modifications necessitated by that Act, Regulations permitting the service by post of notices relating to Surtax where this is not authorised elsewhere.