LAND TAX

The Land Tax (Assessment) Regulations, 1949

1949 No. 2063

Made - - - - *7th November*, 1949
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Coming into Operation *14th November*, 1949

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The Commissioners of Inland Revenue in exercise of the powers conferred upon them by Section 43 of the Finance Act, 1949(a), hereby make the following Regulations:—

1. *Citation and commencement.*—(1) These Regulations may be cited as the Land Tax (Assessment) Regulations, 1949.

(2) These Regulations shall come into operation on the fourteenth day of November, 1949, and shall apply for the purposes of Land Tax for the land tax year 1949-50 and subsequent land tax years.

2. *Interpretation.*—(1) In these Regulations—

" the Act " means the Finance Act, 1949 ;

" owner ", in relation to a property, means the estate owner in respect of the relevant interest in that property ; and

references to an agreement being come to with an appellant or with the owner of a property, and to the giving of notice or notification to or by an appellant or such owner, include references to an agreement being come to with, and the giving of notice or notification to or by, a person acting on behalf of the appellant or owner in relation to Land Tax.

(a) 12, 13 & 14 Geo. 6. c. 47.

(2) The Interpretation Act, 1889(a), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3. *Duplicates of assessments.*—The Inspector of Taxes shall deliver duplicates of the assessments made by him to the Collector; and a duplicate so delivered shall have effect for the purposes of the Land Tax Acts for all years for which Land Tax is payable on the assessment to which it relates.

4. *Demands for payment.*—When the Land Tax becomes due and payable for any year on an assessment the duplicate of which has been delivered to the Collector, he shall demand payment of the tax from the person charged therewith, or at that person's last known place of abode, or on the premises in respect of which the tax is charged, as the case may require.

5. *Notices of appeal and applications for apportionment or reduction of annual charge.*—Subject to the provisions of subsection (3) of Section 38 of the Act and to the provisions of these Regulations, any notice of appeal against an assessment shall be given, and any application for an apportionment or reduction of an annual charge shall be made, in writing to the Inspector of Taxes not later than twelve months from the end of the year for which the assessment appealed against is made or to which the application relates.

6. *Adjustment of assessment by Inspector on appeal.*—On receipt of a notice of appeal against an assessment (not being an assessment made for the purpose of the apportionment of an annual charge) the Inspector of Taxes may on proof to his satisfaction agree in writing with the appellant whether and to what extent adjustment of the assessment is due, and any such agreement shall have effect as if at the date of the agreement the Land Tax Commissioners had determined the appeal accordingly.

7. *Hearing of appeals by Land Tax Commissioners.*—(1) When the Land Tax Commissioners are to hear an appeal against an assessment (not being an assessment made for the purpose of the apportionment of an annual charge), they shall cause notice of the day and time fixed for the hearing of the appeal to be given to the Inspector of Taxes and to the appellant.

(2) The appeal may be heard by any two or more Commissioners.

(3) At the hearing of the appeal the Commissioners shall permit any agent appointed by the appellant to plead before them on his behalf and the Inspector or any other person nominated in that behalf by the Commissioners of Inland Revenue shall also be heard.

(4) The Commissioners shall have power, if they think fit, to summon witnesses and examine them on oath.

(5) The determination of the appeal by a majority of the Commissioners present at the hearing shall be final and conclusive.

(6) On the determination of the appeal the Inspector shall make any adjustment of the assessment which may be required for the purpose of giving effect to the Commissioners' decision.

8. *Apportionment of annual charge.*—(1) On an application for an apportionment of an annual charge under subsection (5) of Section 37 of the Act, or where such an apportionment otherwise appears to him to be appropriate, the Inspector of Taxes may make such assessments as he thinks just and may discharge any subsisting assessment. Notice of any assessment

(a) 52 & 53 Vict. c. 63.

so made shall be served by the Inspector upon the owner of the property in respect of which the assessment is made. In the event of a refusal by the Inspector to make an assessment for the purpose of an apportionment, notice of that refusal shall be served by him upon the applicant.

(2) Any notice of appeal against an assessment made for the purpose of an apportionment of an annual charge or against a refusal of the Inspector to make an assessment for that purpose shall be given in writing to the Inspector within twenty-one days of the service of the notice of assessment or of the notice of refusal to make an assessment.

9. *Adjustment of apportionment by Inspector on appeal.*—(1) On receipt of a notice of appeal against an assessment made for the purpose of the apportionment of an annual charge, or against a refusal of the Inspector of Taxes to make an assessment for that purpose—

(i) the Inspector may agree in writing with the appellant that no adjustment of the apportionment, or no apportionment, as the case may be, should be made, or

(ii) in the case of an appeal against an assessment, if the Inspector is satisfied that an adjustment of the apportionment should be made, he may agree in writing with the owner of each of the properties as regards which the apportionment is to be varied how much of the annual charge is to be apportioned to that property, or

(iii) in the case of an appeal against a refusal to make an assessment, if the Inspector is satisfied that an apportionment should be made, he may agree in writing with the owner of each of the properties to which any part of the annual charge is to be apportioned how much is to be apportioned to that property.

(2) Any agreement under the preceding paragraph of this Regulation that no adjustment of an apportionment, or no apportionment, should be made shall have effect as if at the date of the agreement the Land Tax Commissioners had determined the apportionment in accordance with the terms of the agreement or had refused to make an apportionment, as the case may be, and any agreement under the said paragraph as to how much of an annual charge is to be apportioned to any property shall have effect, so far as concerns the Land Tax chargeable on that property, as if at the date of the agreement the Land Tax Commissioners had determined the apportionment and had apportioned to that property the amount mentioned in the agreement.

10. *Determination of apportionment by Commissioners on appeal.*—(1) The provisions of paragraphs (1) to (5) of Regulation 7 of these Regulations shall apply to the hearing by the Land Tax Commissioners of any appeal against an assessment made for the purpose of the apportionment of an annual charge, or against a refusal of the Inspector of Taxes to make an assessment for that purpose:

Provided that notice of the day and time fixed for the hearing of the appeal shall, so far as possible, be given to any person who is the owner of any property in respect of which the liability to Land Tax would be affected by a variation of the apportionment, or by an apportionment, of the annual charge, and all such persons shall have the same rights at the hearing of the appeal as the appellant.

(2) The Commissioners shall on the appeal determine the apportionment of the annual charge, or, if they are of the opinion that no apportionment is due, shall refuse to make such an apportionment and such assessments or adjustments of assessments shall thereafter be made by the Inspector as may be required for the purpose of giving effect to the Commissioners' decision.

11. *Reduction of annual charge on mines, quarries or tolls.*—(1) Notice of any assessment made for the purpose of a reduction of an annual charge under subsection (6) of Section 37 of the Act, or notice of any refusal of the Inspector of Taxes to make an assessment for that purpose, shall be served by the Inspector upon the person by whom the application for the reduction was made.

(2) Any notice of appeal against an assessment made for the purpose of the reduction of an annual charge, or against a refusal of the Inspector to make an assessment for that purpose, shall be given in writing to the Inspector within twenty-one days of the service of the notice of assessment or of the notice of refusal to make an assessment.

(3) The provisions of Regulations 6 and 7 of these Regulations shall apply to any appeal against a refusal of the Inspector to make an assessment for the purpose of a reduction of an annual charge as they apply to an appeal against an assessment:

Provided that, in the case of an appeal against a refusal to make an assessment, the reference in Regulation 6 to an agreement whether and to what extent adjustment of the assessment is due shall be construed as a reference to an agreement whether an assessment should be made and in what amount, and the reference in paragraph (6) of Regulation 7 to an adjustment of the assessment shall be construed as a reference to an assessment.

12. *Withdrawal of appeal.*—Where a person who has given notice of appeal against an assessment or against a refusal to make an assessment notifies the Inspector of Taxes in writing that he desires not to proceed with the appeal, and, in the case of an appeal against an assessment made for the purpose of the apportionment of an annual charge, thirty days have elapsed since the giving of the notification without the Inspector giving to the appellant notice in writing that the right to vary the apportionment is reserved, the notification shall have effect as if at the date of the notification the Land Tax Commissioners had determined the appeal or the apportionment accordingly, or had refused to make an apportionment, as the case may be.

13. *Service by post.*—Any notice which is required by these Regulations to be given or served by an Inspector of Taxes and any notice of the day and time fixed for the hearing of an appeal against an assessment or against a refusal to make an assessment may be served by post.

14. *Application to Scotland.*—These Regulations shall apply to Scotland subject to the following modifications:

(*a*) Regulations 3, 7, 10 and 11 shall not apply;

(*b*) For references to the Inspector of Taxes and to the Land Tax Commissioners there shall be substituted references to the Collector and to the Sheriff respectively;

(*c*) In Regulation 4, for the words "the duplicate of which has been delivered to the Collector" there shall be substituted the words "made by the Collector."

By Order of the Commissioners of Inland Revenue.

W. G. E. Burnett,
Secretary.

7th November, 1949.

EXPLANATORY NOTE

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

These Regulations prescribe the new procedure for the assessment of Land Tax, appeals, etc. arising out of the changes made by Part V of the Finance Act, 1949.

Under the Act the Land Tax on any particular property for 1949-50 and later years will be a fixed amount (referred to as the "annual charge") broadly equal to the amount charged for the year 1948-49. Provision is, however, made by the Act for the apportionment of the annual charge where a property is divided, and in the case of mines, quarries and tolls for a reduction of the annual charge for any year in which the rateable value of the property is less than in 1948-49.

The Act also provides (1) that assessments to Land Tax shall henceforth be made by the Inspector of Taxes (instead of the Land Tax Commissioners, who have hitherto been the assessing authorities) or, in Scotland, by the Collector of Taxes, and (2) that, except where an assessment is made for a later year for the purpose of the apportionment or reduction of an annual charge, tax shall be payable for all years (until it is redeemed) on the assessments made for the year 1949-50.

Under Regulation 5 notice of appeal against an assessment must be given or application for the apportionment or reduction of an annual charge must be made within one year after the end of the year concerned. It will, therefore, be possible to appeal against assessments made for the year 1949-50 at any time before 25th March, 1951.

Regulations 6 and 7 provide for the settlement of appeals against assessments either by agreement with the Inspector of Taxes or at a hearing by the Land Tax Commissioners.

Regulations 8, 9 and 10 lay down the procedure for the apportionment of annual charges. The owner of any property affected by the apportionment has a right of appeal. The term "owner" is defined for this purpose as the leaseholder in the case of a lease with not less than 50 years unexpired on 1st April, 1950, and in any other case the freeholder (Regulation 2, read in conjunction with Section 44 (1) (*e*) of the Act, or Section 45 (5) as regards Scotland).

Regulation 11 lays down the procedure for the reduction of annual charges on mines, quarries or tolls.

Regulation 14 makes the modifications of the Regulations which are required for giving effect to the provisions as regards Scotland contained in Section 45 of the Act.