the delivery of land certificates by the Registering Authority to the Ministry and not to the purchaser.

This Rule shall take effect from and after this date.

The Official Seal of the Ministry of Finance was affixed hereto this 21st day of July, 1925, in the presence of

(Signed)
G. C. Duggan,
Assistant Secretary.

(L.S.)

LAND VALUES (REFEREE).

MADE BY THE REFERENCE COMMITTEE FOR NORTHERN IRELAND CONSTITUTED UNDER SECTION 33 OF THE FINANCE (1909-10) ACT, 1910 (10 EDW. 7, C. 8), AND THE REFEREES AND ARBITRATORS (PROCEDURE) ACT (NORTHERN IRELAND), 1922 (12 & 13 GEO. 5, C. 9).

1925. No. 153.

In pursuance of Section 33 of the Finance (1909-10) Act, 1910, and the Referees and Arbitrators (Procedure) Act, (Northern Ireland), 1922, the Reference Committee for Northern Ireland constituted thereunder hereby makes the following Rules :—

1. Every notice of appeal sent to the Ministry of Finance (Estate Duty Office) shall be accompanied by a deposit fee of £2 2 0 to be paid by the appellant.

2. In the event of the appeal being withdrawn before it has been decided by the Referee, the said deposit fee shall be forfeited.

3. If and when a decision on the appeal has been made by the Referee, there shall be repaid to the appellant the residue (if any) of the deposit fee after deducting therefrom such costs and expenses incurred by the Ministry of Finance as the Referee may direct to be paid by the appellant, but where no such costs and expenses are allowed, the deposit fee shall be repaid in full.

4. These Rules shall be read in conjunction with the Land Values (Referee) (Northern Ireland) Rules, 1922 (S. R. & O. 63 of 1922), and may be cited as the Land Values (Referee) (Northern Ireland) Rules, 1925.

Signed on behalf of the Reference Committee, this 15th day of December, 1925.

William Moore,
H. Franks,

Approved by the Ministry of Finance for Northern Ireland.
Present when the Official Seal was affixed.

G. C. Duggan,
Assistant Secretary, Ministry of Finance.

(L.S.)