PROFITS TAX

1958 No. 1706

The Profits Tax Regulations, 1958

Made - - - - 15*th October*, 1958
Coming into Operation 22*nd October*, 1958

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sub-paragraph (5) of paragraph 1 of the Seventh Schedule to the Finance Act, 1958(**a**), and Parts I and II of the Fifth Schedule to the Finance Act, 1937(**b**), hereby make the following Regulations:—

1. These Regulations may be cited as the Profits Tax Regulations, 1958, and shall come into operation on the twenty-second day of October, 1958.

Interpretation

2.—(1) In these Regulations—

" Decision " means a decision of the Commissioners of Inland Revenue under the said sub-paragraph (5) against which an appeal lies to the Special Commissioners.

" The Principal Regulations " means the Regulations dated 5th August, 1937(**c**), made by the Commissioners of Inland Revenue under Parts I and II of the Fifth Schedule to the Finance Act, 1937.

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

Notice of decision

3. Notice of a decision shall be served on the person chargeable to the Profits Tax in accordance with the decision.

Service of notices of decision

4. A notice of a decision given by the Commissioners of Inland Revenue to any person may be delivered to the person on whom it is intended to be served, or served upon him by post.

Right of, and procedure on, appeal

5. Any person aggrieved by a decision may at any time within 30 days from the date of service of the notice of the decision, or within such further time as the Commissioners of Inland Revenue may allow, give notice to the surveyor named in the notice of the decision of his intention to appeal against the decision and every such notice shall specify the grounds of appeal:

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 taking it into their consideration.

(**a**) 6 & 7 Eliz. 2. c. 56. (**b**) 1 Edw. 8 & 1 Geo. 6. c. 54.
(**c**) S.R. & O. 1937/731 (Rev. XVIII, p. 717: 1937, p. 1724).
(**d**) 52 & 53 Vict. c. 63.

Appeals

6. The provisions of Regulations 5 to 11 of the Principal Regulations shall, with any necessary modifications, apply in relation to any notice of appeal and to the hearing of an appeal against a decision as they apply to a notice of appeal and to the hearing of an appeal against an assessment.

By Order of the Commissioners of Inland Revenue.

R. O. Nicholas,
Secretary.

15th October, 1958.

EXPLANATORY NOTE

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

These Regulations provide for notices of decisions under sub-paragraph (5) of paragraph 1 of the Seventh Schedule to the Finance Act, 1958, to be issued to persons affected, and provide also for appeals.

The power to make Regulations, which is provided for in the said sub-paragraph (5), is derived from Parts I and II of the Fifth Schedule to the Finance Act, 1937. That Schedule made provision, inter alia, for appeals against assessments to Profits Tax (which, until the enactment of Section 44, Finance Act, 1946, was known as National Defence Contribution) and it also included provisions enabling the Commissioners to make Regulations. Regulations were made in 1937 (S.R. & O. 1937/731) which applied to Profits Tax, with modifications, certain Income Tax provisions regarding assessment, collection and appeals.

PUBLIC HEALTH, ENGLAND AND WALES

1958 No. 17

The Acute Rheumatism (Amendment) Regulations, 1958

Made - - - -	*7th January,* 1958
Laid before Parliament	10*th January,* 1958
Coming into Operation	14*th January,* 1958

The Minister of Health, in exercise of the powers conferred on him by sections 143 and 283 of the Public Health Act, 1936(**a**), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

1.—(1) These regulations may be cited as the Acute Rheumatism (Amendment) Regulations, 1958, and shall come into operation on the fourteenth day of January, 1958.

(2) These regulations shall be read as one with the Acute Rheumatism Regulations, 1953(**b**), and the Acute Rheumatism Regulations, 1953 and 1957, and these regulations may be cited together as the Acute Rheumatism Regulations, 1953 to 1958.

(**a**) 26 Geo. 5 & 1 Edw. 8. c. 49. (**b**) S.I. 1953/1928 (1953 II, p. 1688).