SPECIAL CONTRIBUTION

The Special Contribution Regulations, 1948

1948 No. 2029

Made - - - -	*7th September*, 1948
Laid before Parliament	*8th September*, 1948
Coming into Operation	*14th September*, 1948

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by sub-section (6) of section 55 and sub-section (12) of section 60 of the Finance Act, 1948(a), hereby make the following Regulations:

1. These Regulations may be cited as the Special Contribution Regulations, 1948, and shall come into operation on the 14th day of September, 1948.

2. In these Regulations " the Act " means the Finance Act, 1948(a), and except where otherwise provided references to Parts, sections and Schedules are references to Parts, sections and Schedules of or to that Act.

3. Except where otherwise provided expressions used in these Regulations shall have the same meanings as in Part V.

4. Subject to the express provisions of the Act and these Regulations the provisions of the Income Tax Act, 1918(b), enumerated in the Schedule to these Regulations shall, with any necessary modifications, apply to the assessment and collection of contribution, and to appeals under section 60.

5. Assessments to contribution shall be made, signed and allowed by the Special Commissioners in the same manner as assessments to sur-tax are made, signed and allowed by those Commissioners and with regard to such assessments the Special Commissioners shall have the same powers as they possess for the purposes of sur-tax.

6. On the making of an assessment to contribution by the Special Commissioners they shall cause to be issued to the individual assessed a notice showing the amount of income assessed to contribution and the amount of contribution charged thereon, and at the same time they shall issue any notices required to be given under paragraph (*a*) of sub-section (2) of section 60.

Where, after an assessment to contribution has been made, an indirect contributor becomes known to the Special Commissioners they shall cause to be served forthwith on that indirect contributor and on the individual assessed notices under paragraph (*a*) of sub-section (2) of section 60.

7. On the determination of any claim or application under paragraph (*b*) of sub-section (7) of section 56, paragraph (*c*) of sub-section (7) of section 56, section 61, section 62, section 63, section 64 or section 65, or under

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(a) 11 & 12 Geo. 6. c. 49. (b) 8 & 9 Geo. 5. c. 40.

the Tenth Schedule, the Special Commissioners shall give notice in writing to the claimant or applicant of their determination of his claim or application and where their determination affects a right of recovery of any other person known to them they shall give notice in writing to that person.

8. Any notice issued by the Special Commissioners under sub-section (1) of section 58, sub-section (3) of section 58 or sub-section (2) of section 59 shall show the amount of the aggregate investment income of the wife, or of the deceased wife, or the amount of the apportioned income, as the case may be, and the amount of contribution attributable to those amounts of income respectively.

9. Contribution shall be assessed and charged at the Office of the Special Commissioners and appeals shall be heard in London, Edinburgh and Belfast, and at such other towns as the Commissioners of Inland Revenue may direct.

10. The Special Commissioners shall not alter an assessment to contribution except on an application or appeal under the provisions of the Act and these Regulations and then only in accordance with their determination; and where an individual who has received a notice of assessment or an indirect contributor who has received a notice under paragraph (*a*) of sub-section (2) of section 60 or a person who has received a notice under sub-section (1) or (3) of section 58 does not appeal against the notice in question in accordance with these Regulations, the assessment or the notice as the case may be shall be final against him:

Provided that nothing in this Regulation shall affect the power of the Special Commissioners to alter an assessment in accordance with the provisions of the Act notwithstanding that it may have become final against any person.

11. Any contributor aggrieved by an assessment to contribution, or any person aggrieved by a notice in writing issued by the Special Commissioners under sub-section (1) of section 58, sub-section (3) of section 58 or paragraph (*a*) of sub-section (2) of section 60, or by a notice of determination of the Special Commissioners under paragraph (*b*) of sub-section (7) of section 56, paragraph (*c*) of sub-section (7) of section 56, section 61, section 62, section 63, section 64 or section 65, or under the Tenth Schedule shall at any time within twenty-eight days from the date of the notice of assessment, or the date of the notice in writing, or the date of notice of the determination, as the case may be, or within such further time as the Special Commissioners shall allow, be entitled to give notice to the Special Commissioners of his intention to appeal to them against the assessment, or the notice in writing or the determination, and every such notice of intention to appeal shall specify the grounds of appeal.

12. When the Special Commissioners receive from any person a valid notice of intention to appeal they shall notify any other person known to them who is entitled to appear and be heard or to make representations in writing.

13. If, on an appeal, it appears to the Special Commissioners that the appellant is by the assessment overcharged to contribution or that the amount of income therein stated is excessive, or that the amount of income or the amount of contribution attributable thereto specified in the notice is excessive, or that repayment or relief, or further repayment or relief is due they shall reduce the charge or the amount specified in the notice, or shall make repayment or give relief accordingly; if it appears to the Commissioners

that the appellant is by the assessment undercharged to contribution, or the amount of income or the amount of contribution attributable thereto specified in the notice, is inadequate, or that the relief given is excessive they shall increase the charge, or the amount specified in the notice or shall adjust the relief accordingly; otherwise the charge or the amount specified in the notice or the repayment or relief shall stand good.

14. After the determination of any appeal the Special Commissioners shall certify in writing to each appellant, and to the Commissioners of Inland Revenue, their determination together with any variation of the assessment, or of any amount specified in the notice by which the appellant was aggrieved, as the case may be, and where their determination affects a right of recovery of any other person known to them they shall give notice in writing to that person.

15. Where an assessment to contribution is varied and a notice requiring payment of contribution has been issued under sub-section (1) of section 58, sub-section (3) of section 58 or sub-section (2) of section 59 and the amount of contribution specified in the notice is varied the Special Commissioners shall notify the person to whom the notice was issued of any variation of the amount he is required to pay.

16. The provisions of sub-section (2) of section 133 of the Income Tax Act, 1918(**a**), shall apply to any appeal under Part V as they apply to an appeal against an assessment to income tax:

Provided that nothing in this Regulation shall affect the power of the Special Commissioners to vary the assessment in accordance with the provisions of the Act notwithstanding that an appeal in relation to that assessment has been determined.

17. With reference to any notice of appeal and to the hearing of an appeal, the Special Commissioners 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 they have in relation to notices of appeal and the hearing of appeals under any Act for the time being in force relating to income tax.

18. 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.

19. Any barrister, solicitor or member of an incorporated society of accountants shall be heard by the Special Commissioners at an appeal.

20. Any payment in respect of contribution or of interest thereon shall be remitted to the Accountant General of Inland Revenue.

21. The provisions of the Income Tax Acts relating to the collection and recovery of tax shall apply to the collection and recovery of contribution as they apply to the collection and recovery of sur-tax.

22. A certificate that interest is payable under sub-section (3) of section 54 and that payment of the interest has not been made to him, or to the best of his knowledge and belief to any person acting on his behalf, may be given by the Accountant General of Inland Revenue or by any person nominated by him in that behalf. Any such certificate shall be sufficient

(**a**) 8 & 9 Geo. 5. c. 40.

evidence that the sum mentioned in the certificate is unpaid and is due to the Crown, and any document purporting to be such a certificate shall be deemed to be such a certificate unless the contrary is proved.

23. Notwithstanding that an appeal in relation to contribution under the provisions of section 60 is pending, such part of the contribution assessed as appears to the Special Commissioners not to be in dispute shall be collected and paid in all respects as if no such appeal was pending, and on the determination of the appeal any balance of contribution chargeable in accordance with the determination shall be paid, or any contribution overpaid shall be repaid, as the case may require.

24. Any claim to repayment of contribution shall be made to the Special Commissioners and shall be supported by such evidence as they may require.

25. Where a person has paid contribution, and by reason of a variation of the assessment to contribution the amount of contribution payable by that person is reduced, the Special Commissioners shall repay to that person the amount by which the sum paid by him exceeds the contribution properly payable by him:

Provided that where the person who paid the contribution has exercised a right of recovery against an indirect contributor, that indirect contributor shall be entitled to repayment of the amount by which the sum recovered from him exceeds the sum that would have been recoverable from him if the assessment had in the first instance been made subject to the variation, and the amount repayable to the person who paid the contribution shall be reduced accordingly.

Where contribution is repaid under sub-section (2) of section 56, paragraph (*b*) of sub-section (7) of section 56 or section 63 or under this Regulation, there shall also be repaid any interest paid in respect of that contribution.

Where under sub-section (2) of section 56, paragraph (*b*) of sub-section (7) of section 56 or section 63 or under this Regulation, repayment is made of any contribution the whole or any part of which was discharged by payment in advance, the amount of the repayment shall be calculated as if the payment in advance had been made in respect of the contribution as reduced and as if the interest referred to in sub-section (2) of section 54 had been calculated accordingly.

26. Any notice which the Special Commissioners may serve on any person under sub-section (1) of section 58, sub-section (3) of section 58, sub-section (2) of section 59, paragraph (*a*) of sub-section (2) of section 60 or paragraph (*e*) of sub-section (2) of section 60, or under Regulation 6 of these Regulations, shall be in such form as the Commissioners of Inland Revenue shall prescribe.

27. Any notice which under Part V may be served by post or any notice authorised or required to be given under these Regulations, may be sent by post by letter addressed to the person concerned at his usual or last known place of abode, or where such person is a company by letter addressed to the secretary of the company at its registered office.

In this Regulation the expression " sent by post " means service by post as defined by section 26 of the Interpretation Act, 1889(**a**).

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

28. Any notice authorised or required to be given by the Special Commissioners under any of the enactments hereinbefore mentioned or under these Regulations may be signed by their Clerk or by any person authorised by them in that behalf.

By order of the Commissioners of Inland Revenue.

J. H. Evans,
Secretary.

7th September, 1948.

Regulation 4.

SCHEDULE

Income Tax Act, 1918 (8 & 9 Geo. 5. c. 40).

Section 67, sub-section (2).

Section 161, sub-section (1) and sub-section (2).

Section 215, sub-section (2).

Section 216 down to and including the words " the particulars on which the charge is made ".

Rule 4 of the General Rules applicable to Schedules A, B, C, D and E.

Rule 13 of the General Rules applicable to Schedules A, B, C, D and E.

Rule 14 of the General Rules applicable to Schedules A, B, C, D and E.

EXPLANATORY NOTE

(This Note is not part of the Statutory Instrument but is intended to indicate its general purport.)

These Regulations lay down the procedure for carrying out the provisions of Part V of the Finance Act, 1948, which imposed the Special Contribution. They specify the manner in which assessments are to be made and in which information as to the charge to contribution is to be given to the various persons interested; the procedure with respect to appeals; and the machinery of collection and repayment of contribution and interest thereon.

Regulation 4 makes applicable to the Special Contribution, with any necessary modifications, certain provisions of the Income Tax Act, 1918, relating to the assessment and collection of income tax and to appeals against income tax assessments.