(2) PROCEDURE

The War Damage Contribution (Procedure) Regulations, 1949

1949 No. 2284

Made - - - - 9*th December*, 1949
Coming into Operation 15*th December*, 1949

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by Section 60 of the War Damage Act, 1943(**a**), and of all other powers enabling them in that behalf hereby make the following Regulations :—

Citation, commencement and construction

1.—(1) These Regulations may be cited as the War Damage Contribution (Procedure) Regulations, 1949, and shall come into operation on the fifteenth day of December, 1949.

(2) These Regulations and the War Damage Contribution Regulations, 1944(**b**) (hereinafter referred to as " the 1944 Regulations ") shall be construed as one, and may be cited together as the War Damage Contribution (Procedure) Regulations, 1944 and 1949.

(3) In these Regulations—

" the 1943 Act " means the War Damage Act, 1943 ;

" the 1949 Act " means the War Damage (Public Utility Undertakings, &c.) Act, 1949(**c**).

Adaptation of references to the 1943 *Act in the* 1944 *Regulations*

2. Except where the context otherwise requires, references in the 1944 Regulations to the 1943 Act, or to Part I thereof, shall be construed as including references to the provisions of that Act, or that Part thereof, as the case may be, as applied or modified by the provisions of the 1949 Act and any Regulations made thereunder by the Treasury.

Appeals to the Special Commissioners

3. Any reference in paragraph (2) of Regulation 9 of the 1944 Regulations to an apportionment or determination against which an appeal to the Special Commissioners would lie under Section 43, 44, 45 or 77 of the 1943 Act shall include a reference to an apportionment against which an appeal to those Commissioners would lie under Regulation 9 of the War Damage (Contribution Liabilities) Regulations, 1949(**d**).

Paragraph (3) of Regulation 9, Regulation 10, and sub-paragraph (*d*) of paragraph (4) of Regulation 20 of the 1944 Regulations shall be construed accordingly.

Recovery by summary proceedings

4.—(1) Paragraph (2) of this Regulation shall have effect for the purpose of determining in the cases to which it relates the time within which any proceedings under Regulation 20 of the 1944 Regulations may be brought.

(2) Where in the case of any instalment the following condition is satisfied, that is to say, that at the time at which the 1949 Act came into force

(**a**) 6 & 7 Geo. 6. c. 21.
(**b**) S.R. & O. 1944 (No. 631) I, p. 1036.
(**c**) 12, 13 & 14 Geo. 6. c. 36.
(**d**) S.I. 1949 No. 2233, p. 4698 above.

recovery was suspended for any of the reasons mentioned in paragraph (3) of this Regulation, the instalment shall for the said purpose be deemed not to have become payable before the date on which payment is demanded after that time.

(3) The reasons referred to in the preceding paragraph are—

(*a*) that the contributory property in respect of which the instalment was assessed was, or was apprehended or claimed to be, one which at the relevant date was occupied mainly or exclusively for the purpose of the carrying on of an undertaking to which Section 70 of the 1943 Act applied ;

(*b*) that there was, or was apprehended to be, uncertainty whether that property was one which at the relevant date was so occupied ;

(*c*) that pending the passing of the 1949 Act there was, or was apprehended to be, uncertainty whether or not other provision for contribution in respect of the property would be substituted for that made by Part I of the 1943 Act.

(4) Regulation 24 of the 1944 Regulations shall have effect as if the foregoing provisions of this Regulation were contained in Regulation 20 of those Regulations.

Evidence

5. Regulations 21 and 24 of the 1944 Regulations shall have effect as if in paragraph (1) of Regulation 21 the following sub-paragraph were inserted after sub-paragraph (*e*):

" or

(*f*) by the Inspector that the condition specified in paragraph (2) of Regulation 4 of the War Damage Contribution (Procedure) Regulations, 1949, is satisfied in the case of an instalment."

By Order of the Commissioners of Inland Revenue.

R. Willis,
Secretary.

9th December, 1949.

EXPLANATORY NOTE

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

These Regulations are consequential on the passing of the War Damage (Public Utility Undertakings, &c.) Act, 1949, which provided that the contribution provisions of Part I of the War Damage Act, 1943, should apply and be deemed always to have applied to certain properties which had originally been excluded from those provisions pending further legislation. For this purpose the 1949 Act modified the provisions of the 1943 Act in some respects, and gave the Treasury power to make further modifications, which they have exercised by the War Damage (Contribution Liabilities) Regulations, 1949 (S.I. 1949, No. 2233).

Regulations 2 and 3 extend the War Damage Contribution Regulations, 1944 (which prescribe the procedure for assessment, collection and appeals) to the properties affected by the relevant provisions of the 1949 Act and the Treasury Regulations made thereunder.

Regulation 4 extends the time limit on summary proceedings for recovery of contribution in cases where recovery had been held over pending legislation to clarify the liability. Regulation 5 makes a consequential addition to the matters as respects which a certificate by the Inspector of Taxes is prima facie evidence in proceedings.