
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES.

FIRST SCHEDULE

PROCEDURE IN CONNECTION WITH THE DETERMINATION OF ANNUAL VALUES OF PROPERTIES FOR THE PURPOSES OF ASSESSMENT FOR A YEAR OF REVALUATION

PART II

Provisions applicable to all England

- 1 Where the annual value of any property is to be determined as for the preparatory year, the General Rule of No. I of Schedule A shall have effect as if the seven years therein referred to were the seven years ending immediately before the commencement of the preparatory year.
- 2 Subject to the provisions of the next succeeding paragraph, the period within which any person aggrieved—
 - (a) in the case of property outside the administrative county of London, by the amount of any assessment of annual value made in accordance with the provisions of this Act for the purposes of assessment to income tax under Schedule A for a year of revaluation, or
 - (b) in the case of property in the administrative county of London, by the amount of any assessment to income tax under Schedule A made in any first assessment for a year of revaluation, shall be entitled to appeal, shall be forty-two days instead of twenty-one days after the date of the notice of such assessment.
- 3 Any occupier of any property, or any owner or other person in receipt of the rent of any property, although not the occupier thereof, who is aggrieved by the amount of the annual value of the property as assessed shall, if a notification of the value assessed was not delivered to him, be entitled to appeal against any assessment to income tax under Schedule A in respect of that property for the year of revaluation, if within twelve months after the end of that year he gives to the Surveyor notice in writing of his intention to appeal, and on any such appeal the Commissioners may confirm or amend the assessment, as the case may require, and the provisions of the Income Tax Acts relating to appeals against assessments shall, with any necessary modifications, apply to appeals under this paragraph :

Provided that nothing in this paragraph shall affect the collection or recovery of any tax assessed and charged, but where any assessment is reduced upon an appeal under this paragraph, any tax overpaid shall be repaid.