

SCHEDULES.

FIRST SCHEDULE

Section 28.

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

PART I

Provisions applicable to England, exclusive of the Administrative County of London

- 1 The General Commissioners shall at the commencement of the preparatory year appoint persons to be assessors of income tax for the year of revaluation, so far as regards income tax chargeable under Schedules A and B, and issue the necessary instructions to the assessors so appointed, and appoint a day not later than the twentieth day of July next following for them to appear before the General Commissioners and bring in certificates of their assessments of annual values for the purposes of assessments for the year of revaluation:

Provided that the appointment of persons to be such assessors for the year of revaluation 1931-1932 shall be made not later than thirty days after the passing of this Act, and the date to be appointed for them to bring in" certificates of their assessments of annual values shall be a date not later than the thirtieth day of November, nineteen hundred and thirty.
- 2 As soon as may be after the appointment of assessors under the last preceding paragraph, general and particular notices shall be issued requiring the delivery of statements containing the particulars prescribed by the Income Tax Acts, and the provisions of the Income Tax Acts relating to notices to deliver, the delivery of, and penalties for neglecting to deliver, statements and declarations, shall apply for the purposes of, and in relation to, such notices.
- 3 The statements so to be prepared and delivered shall contain particulars relative to the year preceding the year of revaluation and the annual values for the purposes of assessments for the year of revaluation shall, so far as may be, be estimated and determined as for the preparatory year,
- 4 The provisions of sections one hundred and twenty and one hundred and twenty-five of the Income Tax Act, 1918 (which relate to the allowance of assessments by General Commissioners and to additional assessments, respectively) shall, with any necessary modifications, apply with regard to the annual values to be estimated and determined in accordance with the provisions of this Act for the purposes of assessments for a year of revaluation and the General Commissioners shall cause notice to be given of such assessments of annual values.
- 5 The provisions of subsections (1) and (2) of section one hundred and thirty-four of the Income Tax Act, 1918, (which relate to notices of assessments and of the time for hearing appeals therefrom) and the provisions of the Income Tax Acts relating" to. appeals against assessments to income tax under Schedule A shall,

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with any necessary modifications, apply to notices to be given and to appeals in respect of annual values assessed in accordance with the provisions of this Act for the purposes of assessments 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.

SECOND SCHEDULE

Section 33.

SCALE OF BATES OF ESTATE DUTY

Principal Value of Estate.				Rate per cent. Of duty.
	£		£	
Exceeding	100	and not exceeding	500	1

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Principal Value of Estate.				Rate per cent. Of duty.
	£		£	
Exceeding	500	and not exceeding	1,000	2
Exceeding	1,000	and not exceeding	5,000	3
Exceeding	5,000	and not exceeding	10,000	4
Exceeding	10,000	and not exceeding	12,500	5
Exceeding	12,500	and not exceeding	15,000	6
Exceeding	15,000	and not exceeding	18,000	7
Exceeding	18,000	and not exceeding	21,000	8
Exceeding	21,000	and not exceeding	25,000	9
Exceeding	25,000	and not exceeding	30,000	10
Exceeding	30,000	and not exceeding	35,000	11
Exceeding	35,000	and not exceeding	40,000	12
Exceeding	40,000	and not exceeding	45,000	13
Exceeding	45,000	and not exceeding	50,000	14
Exceeding	50,000	and not exceeding	55,000	15
Exceeding	55,000	and not exceeding	65,000	16
Exceeding	65,000	and not exceeding	75,000	17
Exceeding	75,000	and not exceeding	' 85,000	18
Exceeding	85,000	and not exceeding	100,000	19
Exceeding	100,000	and not exceeding	120,000	20

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Principal Value of Estate.				Rate per cent. Of duty.
	£		£	
Exceeding	120,000	and not exceeding	150,000	22
Exceeding	150,000	and not exceeding	200,000	24
Exceeding	200,000	and not exceeding	250,000	26
Exceeding	250,000	and not exceeding	300,000	28
Exceeding	300,000	and not exceeding	400,000	30
Exceeding	400,000	and not exceeding	500,000	32
Exceeding	500,000	and not exceeding	600,000	34
Exceeding	600,000	and not exceeding	800,000	36
Exceeding	800,000	and not exceeding	1,000,000	38
Exceeding	1,000,000	and not exceeding	1,250,000	40
Exceeding	1,250,000	and not exceeding	1,500,000	42
Exceeding	1,500,000	and not exceeding	2,000,000	45
Exceeding	2,000,000	and not exceeding	—	50

THIRD SCHEDULE

Section 53.

PART I

ENACTMENTS REPEALED AS FROM 1ST NOVEMBER, 1930

Session and Chapter.	Short Title.	Extent of Repeal.
16 & 17 Geo. 5. c. 22.	The Finance Act, 1926.	Part II.

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PART II

ENACTMENTS REPEALED AS FROM 6TH APRIL, 1931

Session and Chapter.	Short Title.	Extent of Repeal.
32 & 33 Vict. c. 67.	The Valuation (Metropolis) Act, 1869.	In section forty-five, the whole of paragraph (2); the words in paragraph (3) "to the sale " of exciseable liquors"; and the words from " and in construing the Income Tax Act " to the end of the section.
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Subsection (2) of section one hundred and sixteen; Subsection (4) of section one hundred and thirty-eight; In that portion of the First Schedule which relates to tax under Schedule A:— the paragraph immediately following the words " Rules applicable to Schedule A," and the proviso to Rule 1 of No. V; In that portion of the First Schedule which relates to tax under Schedule B:— the paragraph immediately following the words " Rules applicable to Schedule B."
14 & 15 Geo. 5. c. 21.	The Finance Act, 1924.	In subsection (2) of section twelve the words " In the case " of premises to which the " Valuation (Metropolis) Act, " 1869, does not apply."

PART III

ENACTMENTS REPEALED AS FROM 6TH APRIL, 1932

Session and Chapter.	Short Title.	Extent of Repeal.
32 & 33 Vict. c. 67.	The Valuation (Metropolis) Act, 1869.	In the preamble, the words " to " provide for a common basis " of value for the purpose of " Government and local taxation and."

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Session and Chapter.	Short Title.	Extent of Repeal.
		<p>In section four, the definition of "surveyor of taxes" and, in the definitions of " ratepayer " and " hereditament," the words " or tax."</p> <p>Section eight.</p> <p>In section twelve the words " a " surveyor of taxes and " and the words " district or."</p> <p>In section nineteen, the words " and any surveyor of taxes so " far as respects the valuation " list of any parish in the " petty sessional division."</p> <p>In section thirty, the words " to " every surveyor of taxes in the " metropolis."</p> <p>In section thirty-one, the words " clerk to the Commissioners of " Taxes, any surveyor of taxes"; the words " or taxes," and the words " and do not relate to " profits of trade or of concerns in the nature of trade."</p> <p>In section thirty-two, the words " and any surveyor of taxes."</p> <p>In section thirty-three, the words " on the surveyor of taxes of the " district to which the appeal " relates and " ; the words " or " a surveyor of taxes,"; and the proviso.</p> <p>In section forty-one, the words " and surveyor of taxes," and the words " and district respectively."</p> <p>In section forty-two, in paragraph (3), the words " the " surveyor of taxes and," and in paragraph (b) the words " by "the surveyor of taxes and "</p>

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Session and Chapter.	Short Title.	Extent of Repeal.
		<p>In section forty-four, the words " and tax " and the words " or tax," wherever occurring.</p> <p>In section forty-seven, in paragraph (1) the words " or of the " surveyor of taxes for the district " ; in paragraph (3), the words " shall serve on the " surveyor of taxes for the district a copy of the list and " ; in paragraph (4), the words " and by the surveyor of taxes "or by either of them," and the words " on the surveyor of taxes"; in paragraph (5), the words " to the surveyor of taxes " ; in paragraph (10), the words " and tax " ; the words " which are respectively " ; the words " or charged " ; and the words " or tax."</p> <p>In section forty-eight, the words from " Any costs or" to the end of the section.</p> <p>Sections forty-nine and fifty-three.</p> <p>In section fifty-four, the words " or tax " and the words " or taxed."</p> <p>In section fifty-five, the words "or tax."</p> <p>In section fifty-six, the words from " the surveyor" to "notices, and"; the words " within a month after the receipt thereof"; the second paragraph; and in the third paragraph the words " to the " surveyor of taxes and by the " surveyor of taxes."</p> <p>Sections seventy-five and seventy-six.</p> <p>In Part I of the Second Schedule, the column headed</p>

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Session and Chapter.	Short Title.	Extent of Repeal. " Gross " value as estimated by surveyor of taxes."
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PART IV

ENACTMENTS REPEALED AS FROM, THE COMMENCEMENT OF THIS ACT

Session and Chapter.	Short Title.	Extent of Repeal.
59 & 60 Vict. c. 28.	The Finance Act, 1896.	Section twenty (except as regards persons dying before the commencement of this Act).
10 Edw. 7. & 1 Geo. 5. c. 8.	The Finance (1909-10) Act, 1910.	Section sixty-three (except as regards persons dying before the commencement of this Act).
11 & 12 Geo. 5. c. 32.	The Finance Act, 1921.	Section forty-four (except as regards persons dying before the commencement of this Act).
11 & 12 Geo. 5. c. 47.	The Safeguarding of Industries Act, 1921.	In subsection (2) of section one the words "not being duties " chargeable under Part II of " this Act"; sections two to nine; in section eleven the words " or are goods to which " an order made under Part II " of this Act applies."
16 & 17 Geo. 5. c. 22.	The Finance Act, 1926.	Proviso (a) of subsection (1) of section twenty-nine (except in relation to the year .1929-30).