



# Finance Act 1930

## 1930 CHAPTER 28

### PART II

#### INCOME TAX

*Valuation, Parishes for Purposes of Assessment, Values in London, &c*

#### **32 Provisions with respect to returns, copies of valuation lists and tax assessments in London**

- (1) When the assessment committee of any assessment area in the administrative county of London have in the year nineteen hundred and thirty, or any subsequent year, finally approved a new valuation list for that area, or any part thereof, the clerk of the committee shall, so soon as may be, and in any case before the first day of April next following the final approval of the list, transmit to the surveyor of taxes of the district which includes that area, or part of an area, all returns made in pursuance of sections fifty-five and fifty-six or in pursuance of section fifty-seven of the Valuation (Metropolis) Act, 1869, and where any such return so transmitted to the surveyor contains all particulars necessary for making a correct assessment to income tax in respect of the annual value of the property to which it relates, it shall be deemed to be a statement of the annual value thereof made for the purposes of assessment under Schedules A and B of the Income Tax Act, 1918.
- (2) In the said section fifty-five, for the words from " such statement " to the end of the section there shall be substituted the words " a return in such form as may " be prescribed by the Minister of Health, in pursuance of " his powers in that behalf, and containing such particulars " as may be reasonably required for the purpose of carrying " out this Act and the Acts incorporated therewith."
- (3) Returns transmitted to a surveyor of taxes in accordance with subsection (1) of this section may be retained by him until the first day of July next following the first day of April referred to in that subsection, but the clerk of the assessment committee shall be entitled at any time to have access to those returns and to require that any particular return which he may need for the performance of his duties shall be redelivered to him.

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*Status: This is the original version (as it was originally enacted).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

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- (4) The provisions of subsections (2) and (3) of section forty-three of the Rating and Valuation Act, 1925 (which relate to the furnishing of copies of lists and of tax assessments) shall extend to the administrative county of London, with the substitution in the said subsection (2) of the words " to be a true copy or extract " for the words " in accordance with this section," and with the substitution in the said subsection (3) of the words " The London County Council and any assessment committee, or " for the words " Any county valuation committee, assessment committee, or ".