

## SCHEDULE 10

### PROVISIONS AS TO CLAIMS UNDER SECTION 43

- 1 A claim under section 43 of this Act shall be made to the surveyor, and shall not be made later than two years after the end of the year of assessment to which, or to a part of which, it relates.
- 2 (1) No such claim shall have effect unless it is proved that during the year or part of a year to which the claim relates—
- (a) no property belonging to the association making the claim was let otherwise than to a member of the association;
  - (b) no property let by the association, and no part of such property, was occupied, whether solely or as joint occupier, by a person not being a member of the association ;
  - (c) the association making the claim satisfies the conditions specified in section 43(5)(i) and (ii) of this Act and has complied with the conditions prescribed under section 43(5)(iii) thereof for the time being in force ; and
  - (d) any covenants required to be included in grants of tenancies by those conditions have been observed :
- Provided that where the Commissioners of Inland Revenue are satisfied that the requirements of sub-paragraphs (a) to (d) of this paragraph are substantially complied with they may direct that the claim shall have effect, but if subsequently information comes to the knowledge of the Commissioners which satisfies them that the direction was not justified they may revoke the direction and thereupon the liability of all persons concerned to income tax for all relevant years shall be adjusted by the making of assessments or additional assessments or otherwise.
- (2) For the purposes of sub-paragraph (1)(b) of this paragraph occupation by any other person in accordance with the will, or the provisions applicable on the intestacy, of a deceased member, shall be treated during the first six months after the death as if it were occupation by a member.
- 3 Any such claim shall be in such form and contain such particulars as may be prescribed by the Commissioners of Inland Revenue, and, without prejudice to the generality of this provision, the required particulars may include an authority granted by all members of the association for any relevant information contained in any return or statement made by a member under the provisions of the Income Tax Acts to be used by the Commissioners in such manner as they may think fit for determining whether the claim ought to be allowed.