



# Finance Act 1963

## 1963 CHAPTER 25

### PART II

#### INCOME TAX

### CHAPTER II

#### ABOLITION OF CHARGE ON OWNER-OCCUPIERS, TAXATION OF RENTS AND CONNECTED PROVISIONS

*Abolition of Schedule A tax, and taxation of rents, etc.*

#### 17 Relief for rent, etc. not paid

- (1) Where on a claim in that behalf a person proves—
- (a) that he has not received an amount which he was entitled to receive in respect of any rents or receipts on the profits or gains arising from which he would be chargeable under Case VIII, and
  - (b) if the non-receipt of the said amount was attributable to the default of the person by whom it was payable, that the claimant has taken any reasonable steps available to him to enforce payment,
  - (c) if the claimant waived payment of the said amount, that the waiver was made without consideration and was reasonably made in order to avoid hardship,

the claimant shall be treated for tax purposes for all relevant years of assessment as if he had not been entitled to the said amount, and such adjustment shall be made, by repayment or otherwise, as the case may require; but if all or any part of the said amount is subsequently received, the claimant or, if he is dead, his executors or administrators shall not later than six months thereafter give notice in writing of its receipt to the surveyor, and such re-adjustment of liability to tax (for all relevant years of assessment) shall be made as may be necessary and may be made at any time at which it could be made if it related only to tax for the year of assessment in which the amount, or the part of the amount, is received.

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**Status:** This is the original version (as it was originally enacted).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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- (2) The foregoing subsection shall be deemed to be included in the third column of Schedule 6 to the Finance Act 1960 (relating to penalties on persons failing to furnish particulars or furnishing false particulars).