

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,

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.