



# Finance Act 1950

## 1950 CHAPTER 15

### PART II

#### INCOME TAX

#### 27 Payments for wayleaves, etc., for electric lines

- (1) Subsection (1) of section twenty-one of the Finance Act, 1934 (which, amongst other things, charges certain rents to tax under Schedule D and provides for the deduction of tax therefrom on payment thereof) shall apply to rent in respect of any easement enjoyed in the United Kingdom in connection with any electric, telegraphic or telephonic wire or cable (not being such an easement as is mentioned in that section) as it applies to rent in respect of easements enjoyed in connection with any of the concerns specified in Rules 1, 2 and 3 of No. III of Schedule A, not being rent rendered in produce of the concern:

Provided that—

- (a) any payment of rent to which this subsection applies which does not exceed two pounds ten shillings per year—
- (i) may, if the payer so elects, be treated as not affected by so much of subsection (1) of the said section twenty-one as provides that the rent shall, for the purpose of such of the provisions of the Income Tax Acts as refer to royalties paid in respect of the user of a patent, be treated as if it were such a royalty; and
  - (ii) shall in that event be made without deduction of tax accordingly; and
- (b) any payment of rent to which this subsection applies which is made without deduction of tax (whether by virtue of the preceding provisions of this proviso or otherwise) shall, unless tax is assessed thereon under Rule 21 of the General Rules, be chargeable to tax under Case III of Schedule D as if it were mentioned in Rule 1 of the Rules applicable to that Case.
- (2) This section shall be deemed always to have had effect and references to the said section twenty-one in any provisions of the Income Tax Acts other than this section (including the reference in subsection (2) of the said section twenty-one itself) shall

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be construed as including, and as having always included, references to that section as extended by this section:

Provided that where, before the nineteenth day of April, nineteen hundred and fifty, any payment of any rent to which subsection (1) of this section applies has been made without deduction of tax, nothing in this section shall affect—

- (a) any determination of any Commissioners made before the said date as respects the chargeability of that payment to tax; or
  - (b) any appeal from or case stated in respect of any such determination; or
  - (c) any agreement which, under section fifty-one of the Finance Act, 1949, has the effect of such a determination ; or
  - (d) any appeal against any assessment the effect of which is to charge that payment to tax, if notice of the appeal was given before that date, and the appeal remains undetermined at that date.
- (3) In this section, the expressions "rent" and "easement" have the same meanings as in the said section twenty-one, and the reference to easements enjoyed in connection with any electric, telegraphic or telephonic wire or cable includes (without prejudice to the generality of that expression) references to easements enjoyed in connection with any pole or pylon supporting any such wire or cable or with any apparatus used in connection with any such wire or cable, including any transformer so used.