

TENTH SCHEDULE

PROVISIONS FOR SIMPLIFYING THE MACHINERY OF ASSESSMENT, COLLECTION, ETC.

PART I

INCOME TAX

- 1 (1) The general notices prescribed by section ninety-eight of the Income Tax Act, 1918, requiring the delivery of lists, declarations and statements shall not be given ; but any question as to whether a person is liable to assessment in any parish shall be determined as if the foregoing provisions of this paragraph had not been passed and as if such a general notice as aforesaid had been duly given on the first day of the year of assessment.
- (2) It shall be the duty of every person who is chargeable to income tax for any year of assessment to give notice to the surveyor that he is so chargeable at or before the end of that year:
- Provided that no such notice need be given as respects any year for which he has delivered a statement of his profits and gains in accordance with the provisions of the Income Tax Acts.
- (3) If any person without reasonable excuse fails to give such a notice as aforesaid he shall be liable to the like penalties as are applicable under the Income Tax Acts in case of neglect or refusal to deliver a list, declaration or statement which is required by those Acts to be delivered.
- 2 It shall not be necessary that any certificate of assessment or schedule of arrears should be verified on oath, or that any assessor should appear before the general commissioners in accordance with subsection (2) of section one hundred and eight of the said Act and make oath as to the matters referred to in that subsection.
- 3 The assessors shall transmit their certificates of assessment under Schedules A, B and E to the additional commissioners instead of bringing them in to the general commissioners, and the additional commissioners and not the general commissioners shall take them into consideration and sign and allow them, and in the case of additional assessments under Schedules A, B and E, the surveyor shall certify the particulars to the additional commissioners instead of to the general commissioners, and the additional commissioners, and not the general commissioners, shall sign and allow the additional assessments ; and references in the said Act to the general commissioners shall be construed accordingly.
- 4 (1) Assessments under Schedule D when signed by the additional commissioners shall become effective without being delivered to the general commissioners or allowed and confirmed by them, and so much of any enactment as relates to the delivery of assessments as aforesaid or the allowance and confirmation thereof by the general commissioners shall not have effect; but nothing in this sub-paragraph affects the right of appeal to the general commissioners or the special commissioners.
- (2) Subsection (2) of section twenty-five of the Finance Act, 1926 (which relates to Schedule D assessments under appeal) shall not have effect, and section twenty-four of the Finance Act, 1930 (which provides for the collection of tax not in dispute pending an appeal to the special commissioners) shall apply in relation to appeals against assessments under Schedule D to the general commissioners as it

applies in relation to appeals against assessments under that Schedule to the special commissioners, but with the substitution of references to the general commissioners for the references to the special commissioners.

- 5 (1) Anything required by the Income Tax Acts to be done by the additional commissioners may be done by one additional commissioner, and one additional commissioner shall be competent to form a meeting of the additional commissioners.
- (2) Anything required by the Income Tax Acts to be done by the assessors may be done by one assessor.
- (3) Any general commissioner may act as an additional commissioner and references in the Income Tax Acts to additional commissioners shall be construed accordingly.
- (4) Any assessment to be made, signed or allowed by the special commissioners may be made, signed or allowed by one special commissioner.
- 6 (1) Section one hundred and thirty-four of the Income Tax Act, 1918 (which relates to notices of assessment) shall not have effect with respect to assessments under any Schedule.
- (2) Notices of assessments under Schedules D and E shall be served on the persons respectively assessed and those notices may, notwithstanding anything in subsection (2) of section one hundred and twenty-two of the said Act, be served at any time after the signing, or signing and allowing, of the assessment.
- (3) The time within which notice of appeal may be given against any assessment under Schedule A or Schedule B shall, in the case of any person who has not been served with a notice of the assessment, be any time before the expiration of twelve months from the end of the year of assessment:

Provided that nothing in this sub-paragraph shall affect the collection or recovery of any tax assessed or charged, but where the assessment is reduced upon appeal, any tax overpaid shall be repaid.

- 7 (1) Sections one hundred and fifty, one hundred and fifty-three, one hundred and seventy-five, one hundred and seventy-six and one hundred and ninety-seven of the Income Tax Act, 1918 (which relate respectively to books of assessment, delivery of duplicates of assessments, schedules of deficiencies, discharge and default, schedules of arrears and delivery of duplicates and warrants to collectors in Northern Ireland) shall not have effect and in lieu thereof the following provisions of this paragraph shall have effect.
- (2) After any assessments have been signed or signed and allowed, the clerk to the commissioners shall number the pages in each book of assessment and add up the sums on each page, and transmit the books to the surveyor.
- (3) The surveyor shall prepare particulars of the sums to be collected and transmit them to the appropriate collector for collection, and references in the Income Tax Acts to duplicates of assessments delivered to collectors shall be construed as including references to particulars so transmitted :
- Provided that in the division of the City of London, the particulars shall be prepared and transmitted by the clerk to the commissioners.
- (4) At such times as the Commissioners of Inland Revenue may appoint, the surveyor shall prepare and sign schedules of tax which has been discharged for causes allowed

by the Income Tax Acts, and shall transmit them to the Commissioners of Inland Revenue.

- (5) Where tax is in arrear, a certificate of the surveyor that tax has been charged and is due, together with a certificate of the collector that payment of the tax has not been made to him, or, to the best of his knowledge and belief, to any other collector, or to any person acting on his behalf or on behalf of another collector, shall be sufficient evidence that the sum mentioned in the certificate is unpaid and is due to the Crown ; and any document purporting to be such a certificate as is mentioned in this sub-paragraph shall be deemed to be such a certificate until the contrary is proved.
- 8 (1) Every collector appointed by the Commissioners of Inland Revenue, the Treasury or the special commissioners, shall (whatever the terms of the warrant delivered to him on his appointment) be a collector for every parish or district outside the division of the City of London and shall have, in relation to every parish or district outside that division, all the powers conferred by the Income Tax Acts on the collector, and references in the Income Tax Acts to the collector shall be construed accordingly.
- (2) Any tax charged in any parish or district in the United Kingdom may be recovered in any other parish or district in the United Kingdom as if it had been charged in that other parish or district, and section one hundred and sixty-eight of the Income Tax Act, 1918 (which relates to the recovery of tax where a defaulter has removed from or does not reside in the parish where he was assessed) and, in section one hundred and sixty-two of that Act (which relates to distraint by collectors) the words " in accordance with the assessments and warrants delivered to him ", shall not have effect:
- Provided that nothing in this sub-paragraph shall authorise any collector, not being a collector for the division of the City of London, to distrain or commence or carry on summary proceedings in that division, or any collector for that division to, distrain or commence or carry on summary proceedings outside that division.
- (3) Where a person who has been assessed in the division of the City of London has removed from or resides or happens to be outside that division, or where a person who has been assessed outside that division has removed to or resides or happens to be in that division, a collector for the parish or district where that person was assessed may sign and transmit a certificate of the amount of tax in arrear and unpaid to a collector for the parish or district to which he has removed or in which he resides or happens to be, and thereupon payment of the tax in arrear may be demanded and, on non-payment, the tax in arrear may be recovered, as if the tax had been charged in that parish or district.
- 9 (1) Collectors in Scotland and Northern Ireland shall, after the passing of this Act, be appointed by the Commissioners of Inland Revenue.
- (2) Any collector so appointed, and any collectors holding office at the passing of this Act who were appointed by the Treasury or by the special commissioners, shall hold office during the pleasure of the Commissioners of Inland Revenue.
- 10 (1) Any collector appointed after the passing of this Act by the Commissioners of Inland Revenue shall, on his appointment, receive from those Commissioners a warrant for collecting and levying the tax from time to time charged in any parish or district outside the division of the City of London, including tax due or assessed before the date of the warrant.

- (2) Subsection (3) of section thirty-seven of the Finance Act, 1931 (which relates to the warrant to be delivered by the Commissioners of Inland Revenue to collectors appointed by them) shall not have effect in relation to collectors appointed after the passing of this Act.
- (3) Any collector appointed after the passing of this Act in the division of the City of London shall, on his appointment, receive from the commissioners appointing him a warrant for collecting and levying the tax from time to time charged in that division, including tax due or assessed before the date of the warrant, and any collector holding office in that division at the passing of this Act shall, as soon as may be after the passing of this Act, receive a similar warrant from the commissioners by whom he was appointed.
- 11 Section one hundred and fifty-six of the Income Tax Act, 1918 (which relates to the collection of assessments under a number or letter) shall not have effect.
- 12 All clerks to commissioners, all assistants of such clerks, and all assessors, who are in office at the date of the passing of this Act or are appointed thereafter shall, without the necessity for annual re-appointment, continue in office during the pleasure of the commissioners by whom they were appointed, and those commissioners shall make such further appointments to those offices as may from time to time be necessary.
- 13 (1) The provisions of this Part of this Schedule shall have effect as respects—
- (a) the year 1942-43 and any subsequent year of assessment;
 - (b) any additional assessments for any previous years signed or signed and allowed after the passing of this Act ;
 - (c) any tax due under any assessment for any previous year which remains unpaid at the date of the passing of this Act.
- (2) Where before the passing of this Act—
- (a) any certificates of assessments under Schedule A, Schedule B or Schedule E have been delivered to the general commissioners which under this Schedule should have been delivered to the additional commissioners; or
 - (b) anything has been done by the general commissioners which under the provisions of this Schedule should have been done by' the additional commissioners,
- the said provisions shall have effect as if the certificates had been delivered to, or, as the case may be, the thing had been done by, the additional commissioners, and the signature by the additional commissioners before the passing of this Act under section one hundred and twenty-two of the Income Tax Act, 1918, of any assessments to which the provisions of this Schedule apply shall be treated as the signature thereof by those commissioners under the provisions of this Schedule.
- 14 This Part of this Schedule shall be construed as one with the Income Tax Acts.

PART II

LAND TAX

- 1 The assessors, instead of appearing before the Land Tax Commissioners at the time and place fixed under section eight of the Land Tax Act, 1797, and bringing

with them their certificates of assessment, may transmit those certificates to those Commissioners before the time so fixed.

- 2 (1) An assessment may be signed and allowed, and the duplicate of an assessment may be signed, by one Land Tax Commissioner, and one Land Tax Commissioner shall, for those purposes, be competent to form a meeting of the Land Tax Commissioners.
- (2) Anything required by the Land Tax Acts to be done by the assessors may be done by one assessor.

- 3 So much of section eight of the Land Tax Act, 1797, as relates to the time for bringing appeals against an assessment, and the giving of public notice of the time and place for bringing such appeals, and in subsection (1) of section eighty-three of the Taxes Management Act, 1880, the words " and the time for hearing appeals against such assessments shall have expired," shall not have effect, but an appeal may be brought—

- (a) by a person who has been served with a notice of the assessment appealed against, within twenty-one days of the service of that notice; and
- (b) in any other case, within twelve months from the end of the year to which the assessment appealed against relates :

Provided that the right of appeal conferred by this paragraph shall not affect the collection or recovery of the tax assessed, but where the assessment is reduced on appeal any tax overpaid shall be repaid.

- 4 A schedule or return of arrears shall be valid for the purposes of the Land Tax Acts notwithstanding that there is no affidavit subscribed thereto or that it is not made on oath, and accordingly in section one hundred and three of the Taxes Management Act, 1880, the words " with affidavits subscribed to be made on his oath or affirmation ", and in subsection (11) of section one hundred and fourteen of that Act the words " on oath ", shall not have effect, and subsection (12) of the said section one hundred and fourteen shall have effect as if for the words from " make oath " to " endorsed and certified " there were substituted the words

“certify in writing”.

- 5 Every collector appointed by the Commissioners of Inland Revenue or the Treasury shall (whatever the terms of the warrant delivered to him on his appointment) be a collector for every land tax parish outside the division of the City of London, and shall have, in relation to every land tax parish outside that division, all the powers conferred by the Land Tax Acts on the collector, and references in the Land Tax Acts to the collector shall be construed accordingly.

- 6 (1) Collectors in Scotland shall, after the passing of this Act, be appointed by the Commissioners of Inland Revenue.
- (2) Any collector so appointed, and any collectors holding office at the passing of this Act who were appointed by the Treasury, shall hold office during the pleasure of the Commissioners of Inland Revenue.

- 7 (1) Any collector appointed after the passing of this Act by the Commissioners of Inland Revenue shall on his appointment receive from those Commissioners a warrant for collecting and levying the tax from time to time charged in any land tax parish outside the division of the City of London, including tax due or assessed before the date of the warrant.

- (2) Subsection (3) of section thirty-seven of the Finance Act, 1931 (which relates to the warrant to be delivered by the Commissioners of Inland Revenue to collectors

appointed by them) shall not have effect in relation to collectors appointed after the passing of this Act.

- (3) Any collector appointed after the passing of this Act in the division of the City of London shall, on his appointment, receive from the Land Tax Commissioners for that division a warrant for collecting and levying the tax from time to time charged in that division, including tax due or assessed before the date of the warrant, and any collector holding office in that division at the passing of this Act shall, as soon as may be after the passing of this Act, receive a similar warrant from those Commissioners.
- 8 All clerks to Land Tax Commissioners and all assessors who are in office at the date of the passing of this Act of are appointed thereafter shall, without the necessity for annual reappointment, continue in office during the pleasure of the Commissioners by whom they were appointed, and those Commissioners shall make such further appointments to those offices as may from time to time be necessary.
- 9 The provisions of this Part of this Schedule shall have effect as respects—
- (a) the year ending on the twenty-fourth day of March, nineteen hundred and forty-three, and any subsequent year ;
 - (b) (except as respects the time for bringing appeals) any tax due under any assessment for any previous year which remains unpaid at the date of the passing of this Act.
- 10 This Part of this Schedule shall be construed as one with Part VI of the Finance Act, 1896.