

## SCHEDULES.

### TENTH SCHEDULE

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

#### 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

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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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- 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 or 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.