
STATUTORY INSTRUMENTS

1954 No. 1255

LANDLORD AND TENANT

**The Landlord and Tenant (Determination
of Rateable Value Procedure) Rules, 1954**

Made - - - - 24th September 1954

Coming into Operation 1st October 1954

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by Section 37(6) of the Landlord and Tenant Act, 1954, hereby make the following Rules:—

1. These Rules may be cited as the Landlord and Tenant (Determination of Rateable Value Procedure) Rules, 1954, and shall come into operation on the first day of October, 1954.

2.—(1) In these Rules—

“The Commissioners” means the Commissioners of Inland Revenue;

“The Act” means the Landlord and Tenant Act, 1954, and other expressions have the same meaning as in that Act.

(2) The Interpretation Act, 1889, shall apply to these Rules as it applies to an Act of Parliament.

3.—(1) Any reference to the Commissioners of a dispute arising as to the determination of the rateable value of any holding for the purposes of Sections 37(2) and 63(2) of the Act, shall be in the form “A” in the Schedule hereto, or in a form substantially to the like effect. A separate form shall be completed in respect of each holding.

(2) The said reference may be made either:—

(a) by one of the parties, or

(b) jointly by two or more of the parties to the dispute:

Provided that, where the said reference is not made by all the parties jointly, the party or parties making the reference shall, on the same day as the reference is made, send a copy thereof to the other party, or parties, to the dispute.

4. The Commissioners shall, so soon as may be after the receipt of a reference, send a copy thereof to the Valuation Officer.

5. The Valuation Officer shall, upon receipt of the copy of the reference, inform the parties that the dispute has been referred to him for determination and that they may make representations to him on the matter in writing within twenty-eight days, or such longer time as he may in a particular case allow.

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6. The Valuation Officer may require the parties to furnish him with such information as he may reasonably require for the proper determination of the rateable value of the holding.

7. The Valuation Officer may, before making his determination, invite all the parties to a meeting at his office or at such other place as he may think convenient.

8. The Valuation Officer shall so soon as may be determine the rateable value of the holding and shall send a notification of his determination to the Commissioners and to each of the parties together with a statement of their right of appeal to the Lands Tribunal under Section 37(5) of the Act. The notification of such determination shall be in the form "B" in the Schedule hereto, and a separate notification shall be sent in respect of each holding.

By Order of the Commissioners of Inland Revenue.

24th September, 1954

J.H. Evans
Secretary

SCHEDULE

FORM “A” Reference of a dispute arising as to the determination of the Rateable Value of any holding for the purposes of Section 37(2) or of Section 63(2)

FORM “B” Determination of Rateable Value

EXPLANATORY NOTE

Under the Landlord and Tenant Act, 1954, it may be necessary to determine the rateable value of a tenant's holding either for the purpose of determining the amount of compensation payable in certain circumstances to a tenant of business premises or for the purpose of ascertaining which Court shall have jurisdiction in certain disputes. These Rules set out the procedure to be followed where, in accordance with Section 37(5) of the Act, a dispute about the rateable value of the holding is referred to the Commissioners of Inland Revenue.