FIRST SCHEDULE – Procedure in connection with the Determination of Annual Values of Properties for the Purposes of Assessment for a Year of Revaluation

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SCHEDULES.

FIRST SCHEDULE

PROCEDURE IN CONNECTION WITH THE DETERMINATION OF ANNUAL VALUES OF PROPERTIES FOR THE PURPOSES OF ASSESSMENT FOR A YEAR OF REVALUATION

PART II

Provisions applicable to all England

- 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.