

SCHEDULES.

FIRST SCHEDULE

Sections 11 and 27.

INCUMBRANCES FROM WHICH LAND IS NOT
DEEMED TO BE FREE FOR PURPOSES OF VALUATION

- 1 Such of the following incumbrances as would be binding on a purchaser (being, where notice is material, a purchaser with notice) in the event of the sale assumed for the purposes of subsection (1) of section eleven of this Act, that is to say:—
- (a) easements, including rights of withdrawing support and any rights or advantages in the nature of easements exercisable under any Act and rights or advantages in the nature of easements which, by reason of their being assumed to be included in a conveyance of another land unit, are treated as easements in the valuation thereof:
 - (b) rights of common, customary rights, public rights, or rights of sheepwalk :
 - (c) liability to repair highways by reason of tenure :
 - (d) liability to repair the chancel of any church:
 - (e) liability in respect of the repair or maintenance of embankments or sea or river walls:
 - (f) liability to pay any drainage rate made under the Land Drainage Act, 1930, or any other enactment or award:
 - (g) restrictions on user which have become operative imposed by or in pursuance of any Act or by any agreement (not being a lease to which the unit is subject):

Provided that where by or in pursuance of any Act or by any agreement provision is made that a restriction on user shall become operative when any buildings, erections or works on or in a land unit cease to be thereon or therein, the restriction shall not be deemed to have become operative at the date as at which the valuation of the unit is made by reason of its being assumed for the purposes of the valuation that no such buildings, erections or works were upon or in the land.

- 2 Any incumbrance created by a tease relating to minerals or mineral way-leaves comprised in the land unit in so far as the incumbrance affects rights of support or rights to receive compensation for damage to the surface.

SECOND SCHEDULE

Section 28.

REQUIREMENTS IN CONNECTION WITH PRODUCTION OF INSTRUMENTS OF TRANSFER

- 1 Any person required by section twenty-eight of this Act to produce any instrument to the Commissioners may, at his option, either—
- (a) furnish to the Commissioners with the instrument, a document (signed by the transferee or lessee or by some person on his behalf and showing his address), giving particulars—

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- (i) of the description of the instrument;
 - (ii) of the date of the instrument;
 - (iii) of the names and addresses of the transferor and transferee or lessor and lessee;
 - (iv) of the situation of the land to which the transaction relates, including any dimensions stated in the instrument, and, if necessary for the identification of the land, a description of the boundaries thereof, or a plan;
 - (v) of the estate or interest transferred, including, where the transaction is the assignment or grant of a lease or the transfer of a fee simple subject to a lease, the term of the lease, the date of the commencement of the term, and the rent reserved;
 - (vi) of the consideration, if any, other than the rent shown under the last paragraph, showing separately any capital payment, any mortgage debt released, any mortgage debt covenanted to be paid, any periodical payment (including any charge) covenanted to be paid, any terms surrendered, and any land exchanged;
 - (vii) of any minerals, mineral rights, sporting rights, timber or easements reserved, and of any restrictions, covenants, or conditions affecting the value of the estate or interest transferred or granted; or
- (b) furnish to the Commissioners with the instrument, a copy of the instrument for retention by them; or
 - (c) furnish on demand to the Commissioners such information as to the transfer effected or agreed to be effected, or the lease granted or agreed to be granted, by the instrument, as he may, within the period of six months next after the instrument is produced to the Commissioners, be required by them to furnish :

Provided that if any of the particulars mentioned in the sub-paragraphs hereinbefore contained, numbered (iv) and (v), are not set out in the instrument and the requirements of sub-paragraph (a) of this paragraph are not complied with, the person producing the instrument shall furnish therewith to the Commissioners a document (signed by the transferee or lessee, or by some person on his behalf and showing his address) giving such of those particulars as are not so set out.

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Any person producing any instrument to the Commissioners in accordance with the requirements aforesaid who does not comply with the requirements of sub-paragraph (a) or of sub-paragraph (b) of the last foregoing paragraph shall be deemed to have elected to comply with the requirements of paragraph (c) thereof.

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THIRD SCHEDULE

ENACTMENTS REPEALED

PART I.

Session and Chapter.	Short Title.	Extent of Repeal.
43 & 44 Vict. c. 19.	The Taxes Management Act, 1880.	In subsection (1) of section eighty-six the words "by " the Land Tax and " General Commissioners" and the words " from the said respective " Commissioners."
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Subsection (3) of section ninety from the words "the division or" to the end of the subsection.
17 & 18 Geo. 5. c. 10.	The Finance Act, 1927	Subsection (1) of section thirty.
20 & 21 Geo. 5. c. 28.	The Finance Act, 1930	In subsection (4) of section twenty-nine the words from " and at the end" to the end of the subsection and subsection (5) of the said section; section forty-seven.

PART II.

Session and Chapter.	Short Title.	Extent of Repeal.
43 & 44 Vict. c. 19.	The Taxes Management Act, 1880.	Section seventy-seven ; in subsection (2) of section eighty-three the words " together with warrants " for collecting the same " in the prescribed form " and in subsection (3) of section eighty-three the words " and warrants."
8 & 9 Geo. 5. c. 40.	The Income Tax Act, 1918.	Section seventy-one, from " except in " to the end; section seventy-two so far as it authorises the appointment of collectors by Commissioners acting under section seventy of the Act; sections eighty-three and eighty-seven; subsection (1)

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Session and Chapter.	Short Title.	Extent of Repeal.
		of section eighty-eight ; in subsection (2) of section one hundred and fifty-three the words " together with " a warrant in the pre-" scribed form for collecting and levying " the tax charged " and in subsection (3) of the said section one hundred and fifty-three the words " and " warrants."