



Finance Act 1963

1963 CHAPTER 25

PART II

INCOME TAX

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ABOLITION OF CHARGE ON OWNER-OCCUPIERS, TAXATION OF RENTS AND CONNECTED PROVISIONS

Abolition of Schedule A tax, and taxation of rents, etc.

19 Provisions as to repayments

The provisions of Schedule 6 to the Act of 1952 shall apply to any claim for relief under the provisions of this Chapter:

Provided that—

- (a) any such claim shall be made in such form as the Commissioners of Inland Revenue may direct and shall be delivered to the surveyor ;
- (b) where the surveyor objects to a claim, it shall be heard and determined by the Commissioners concerned in like manner as in the case of an appeal against an assessment under Schedule D, and the provisions of the Act of 1952 relating to the statement of a case for the opinion of the High Court on a point of law shall apply;
- (c) any claim to which objection is made shall, if the claimant so elects when he makes the claim, be heard and determined by the Special Commissioners.