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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 I

Provisions applicable to England, exclusive of the Administrative County of London

- 1 The General Commissioners shall at the commencement of the preparatory year appoint persons to be assessors of income tax for the year of revaluation, so far as regards income tax chargeable under Schedules A and B, and issue the necessary instructions to the assessors so appointed, and appoint a day not later than the twentieth day of July next following for them to appear before the General Commissioners and bring in certificates of their assessments of annual values for the purposes of assessments for the year of revaluation:

Provided that the appointment of persons to be such assessors for the year of revaluation 1931-1932 shall be made not later than thirty days after the passing of this Act, and the date to be appointed for them to bring in" certificates of their assessments of annual values shall be a date not later than the thirtieth day of November, nineteen hundred and thirty.
- 2 As soon as may be after the appointment of assessors under the last preceding paragraph, general and particular notices shall be issued requiring the delivery of statements containing the particulars prescribed by the Income Tax Acts, and the provisions of the Income Tax Acts relating to notices to deliver, the delivery of, and penalties for neglecting to deliver, statements and declarations, shall apply for the purposes of, and in relation to, such notices.
- 3 The statements so to be prepared and delivered shall contain particulars relative to the year preceding the year of revaluation and the annual values for the purposes of assessments for the year of revaluation shall, so far as may be, be estimated and determined as for the preparatory year,
- 4 The provisions of sections one hundred and twenty and one hundred and twenty-five of the Income Tax Act, 1918 (which relate to the allowance of assessments by General Commissioners and to additional assessments, respectively) shall, with any necessary modifications, apply with regard to the annual values to be estimated and determined in accordance with the provisions of this Act for the purposes of assessments for a year of revaluation and the General Commissioners shall cause notice to be given of such assessments of annual values.
- 5 The provisions of subsections (1) and (2) of section one hundred and thirty-four of the Income Tax Act, 1918, (which relate to notices of assessments and of the time for hearing appeals therefrom) and the provisions of the Income Tax Acts relating" to. appeals against assessments to income tax under Schedule A shall,

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with any necessary modifications, apply to notices to be given and to appeals in respect of annual values assessed in accordance with the provisions of this Act for the purposes of assessments for a year of revaluation.