

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.