WEAR AND TEAR ALLOWANCES

The Income Tax (Applications for Increase of Wear and Tear Percentages) Regulations, 1950

1950 No. 3

Made - - - -	*2nd January*, 1950
Laid before Parliament	*3rd January*, 1950
Coming into Operation	*9th January*, 1950

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by Section 21 of, and paragraph 8 of Part I of the Sixth Schedule to, the Finance Act, 1949(a), hereby make the following Regulations:—

1. Any application for the increase, as respects any year of assessment, of any percentage determined or deemed to be determined by the Commissioners for any of the purposes of Part I of the Sixth Schedule to the Finance Act, 1949, shall be made within the time, and in the manner, prescribed in the following Regulations, and any such application shall be dealt with in accordance therewith.

2. Any such application shall be made not later than six months after the commencement of the year of assessment to which it relates, or within such further time as the Commissioners may in any case allow:

Provided that any such application which relates to the year of assessment 1949-50 or a previous year of assessment may be made within twelve months after the thirty-first day of July, 1949, or within such further time as the Commissioners may in any case allow.

3. Any such application shall state—

(*a*) whether it is—

(i) made by or on behalf of a considerable number of the persons engaged in or holding any class of trade, profession, employment, vocation or office in connection with a class or classes of machinery or plant used in the class of trade, profession, employment, vocation or office in question ; or

(ii) made by or on behalf of a considerable number of the persons who use machinery or plant of any class for the purposes of any trade, profession, employment, vocation or office carried on or held by them respectively in connection with the class of machinery or plant in question ; or

(iii) made by or on behalf of a particular person in connection with any machinery or plant, or class or classes of machinery or plant, used by that person ;

(*b*) the names and descriptions of the persons, or person, by or on behalf of whom the application is made ;

(*c*) to what class, or classes, of machinery or plant, or particular machinery or plant, the application relates ;

(a) 12, 13 & 14 Geo. 6. c. 47.

(*d*) the percentage or percentages determined or deemed to be determined by the Commissioners for the class, or classes, of machinery or plant, or the machinery or plant in question;

(*e*) the amount of the increase in that percentage or those percentages claimed.

4. Any such application shall be delivered in writing to the Commissioners, and shall be accompanied by a statement setting out the facts and specifying the grounds relied on in support of the application. Such statement shall be signed by the applicant, or applicants, or by a person duly authorised by the applicant or applicants (hereafter referred to as the person acting on his or their behalf), and verified by a statutory declaration in support thereof in the form set out as Form A in the Schedule hereto.

Together with the application, statement and declaration there shall be delivered to the Commissioners six copies of the application and statement.

5. Where—

(*a*) the Commissioners do not determine or redetermine the percentage or percentages in question or the applicant or applicants are dissatisfied with the Commissioners' determination or redetermination thereof; and

(*b*) the applicant or applicants require the application to be referred to the Board,

notification in writing of such requirement shall be sent to the Commissioners within thirty days of the receipt of formal notification from the Commissioners of their decision, or such further time as the Commissioners may in any case allow.

6. On referring an application to the Board the Commissioners shall deliver, together with the application, the accompanying statement and declaration, five copies of the application and statement, and six copies of any observations they may desire to append thereto. At the same time they shall deliver to the applicant or applicants, or to the person acting on his or their behalf, a copy of such observations (if any).

7. Where—

(*a*) the application is made by or on behalf of a particular person, and

(*b*) the Board require the applicant to satisfy them, as respects the machinery or plant to which the application relates, that in all the circumstances it is reasonable that an application should be made by a particular person,

they may require the applicant to furnish a statement, within such time as they may specify, setting out the grounds on which it is claimed that it is reasonable that the application should be made by him. The Board shall consider any such statement, and may, if they think fit, decide whether they are satisfied, either as respects all or some of the machinery or plant to which the application relates, that in all the circumstances it is reasonable that the application should be made by the applicant, without hearing the parties. Copies of the decision of the Board on this matter shall be sent by the Registrar to the applicant and to the Commissioners or their Solicitor.

8. Where an application is to be considered by the Board and no matter of fact is in dispute, the Board shall appoint a date and place for the hearing.

9. In case any matter of fact shall be in dispute the Chairman of the Board shall, either upon an interlocutory appointment or by notice in writing to be given by the Registrar, give directions as to proof of facts and procedure, and fix a time by which copies of documents and proofs of evidence intended to be used at the hearing must be in the hands of the Registrar.

10. Not less than five days' notice shall be given of an interlocutory appointment before the Chairman of the Board, and not less than fourteen days of an appointment for a hearing before the Board.

11. Attendance before the Board may be made by duly appointed representatives of applicants, of whose names notice in writing must be given to the Registrar not less than two days before the time fixed for the hearing.

Upon any appointment before the Board the Commissioners may appear by any representative appointed by them, and, subject to the directions of the Board, may be heard upon the questions arising for determination.

12. No adjournment of an appointment by the Board shall be made except by order of the Board.

13. Unless otherwise directed by the Chairman of the Board, a shorthand note shall be taken at every interlocutory hearing, and a copy of the transcript thereof shall be sent by the Registrar to the applicant or applicants, or to the person acting on his or their behalf, and to the Commissioners. A shorthand note shall be taken of evidence given at all hearings by the Board, unless otherwise directed by the Chairman.

Save as aforesaid, no shorthand note shall be taken or transcript made, nor the same printed, without the order of the Chairman evidenced by a note under the hand of the Registrar. Where such order is obtained at the instance of an applicant or applicants, the cost of any transcript and print shall be borne by such applicant or applicants under arrangement to be made with the official shorthand writer. Copies thereof must be sent by the applicant or applicants obtaining such order both to the Registrar and to the Commissioners.

14. Copies of documents intended to be used on an application, and draft proofs of any witnesses whom it is intended to call, shall be exchanged by the applicant or applicants and the Commissioners at least fourteen days before the date fixed for the delivery of documents to the Registrar; and final proofs shall be exchanged, and six copies thereof, and of all documents intended to be used at the hearing, sent to the Registrar by the party intending to use the same on or before such date. This shall not preclude any witness from supplementing his proof at the hearing in cross-examination or re-examination.

15. Copies of any determination of the Board shall be sent by the Registrar to the applicant or applicants, or to the person acting on his or their behalf, and to the Commissioners or their Solicitor.

16. Any statement delivered pursuant to these Regulations shall set forth the material facts concisely in numbered paragraphs, and shall be typed or printed. A statement which shall be found to depart substantially from this provision shall be deemed not to have been duly delivered. So far as is possible, all documents supplied for the use of the Board shall be typed or printed.

17. Copies of Form A shall be supplied on request by the Secretary of the Commissioners.

18. Delivery of notices and documents shall be made to the Board by letter addressed to the Registrar of the Board of Referees at Room 552, Royal Courts of Justice, London, W.C.2; to the Commissioners, by letter addressed to the Secretary of Inland Revenue, Somerset House, London, W.C.2; to an applicant or applicants, or person acting on his or their behalf, by letter addressed to him or them at his or their address.

19. In exceptional circumstances, compliance with any of these Regulations may be waived in any particular instance by order of the Board or of the Chairman.

20.—(1) In these Regulations—

"the Board" means the Board of Referees;
"the Commissioners" means the Commissioners of Inland Revenue;
"the Registrar" means the Registrar of the Board of Referees.

(2) The Interpretation Act, 1889(a), shall apply to these Regulations as it applies to an Act of Parliament.

21. These Regulations may be cited as the Income Tax (Applications for Increase of Wear and Tear Percentages) Regulations, 1950, and shall come into operation on the ninth day of January, 1950.

By Order of the Commissioners of Inland Revenue.

J. H. Evans,
Secretary.

2nd January, 1950.

SCHEDULE

FORM A

INCOME TAX

APPLICATIONS FOR INCREASE OF WEAR AND TEAR PERCENTAGES

Statutory Declaration for verification of facts appearing in Statements

(To be declared before any Justice of the Peace, Notary Public, or other officer by law authorised to administer an Oath, and to be appended at the foot of the statement.)

I,

of*

being the†

do solemnly and sincerely declare that the facts appearing in the above-written Statement are true to the best of my knowledge, information and belief, and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1835.

(Signed).....

Declared by the said
at in the County of
this day of 19
Before me

* Insert address.

† Insert "Applicant", or capacity in which the declaration is made. In the case of a company the declaration should be made by a director or the secretary of the company. In the case of a firm the declaration should be made by a partner.

(a) 52 & 53 Vict. c. 63.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations specify the time within which, and the manner in which, application may be made to the Commissioners of Inland Revenue or Board of Referees for the increase, as respects any year of assessment, of any percentage used for the purpose of calculating annual wear and tear allowances. The Regulations also specify the procedure to be followed in dealing with any such application.

INDIA

The Government of India (Family Pension Funds) (Amendment) Order, 1950

1950 No. 1198

Made - - - - 21*st July,* 1950

At the Court at Buckingham Palace, the 21st day of July, 1950

Present,

The King's Most Excellent Majesty in Council

Whereas in the exercise of the powers conferred on Him by section two hundred and seventy three of the Government of India Act, 1935(a), His Majesty in Council was pleased to make the Government of India (Family Pension Funds) Order, 1936(b), and thereafter to amend the same by various Orders (the Order as so amended(c) being hereinafter referred to as " the said Order "):

And Whereas by subsection (2) of Section three hundred and nine of the said Act His Majesty in Council is empowered to revoke or vary any order previously made by Him in Council under the said Act:

And Whereas it is expedient further to amend the provisions of the said Order relating to the investment by the Commissioners for the Indian Family Pension Funds of the sums in their hands:

And Whereas a draft of this Order has been laid before Parliament in accordance with the provisions of subsection (1) of Section three hundred and nine of the said Act and an address has been presented to His Majesty by both Houses of Parliament praying that an Order may be made in the terms of this Order:

Now, therefore, His Majesty, in the exercise of the said powers, and of all other powers enabling Him in that behalf is pleased by and with the advice of His Privy Council to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Government of India (Family Pension Funds) (Amendment) Order, 1950.

(a) 26 Geo. 5. & 1 Edw. 8. c. 2.
(b) S.R. & O. 1936 (No. 1310) I, p. 1385.
(c) S.R. & O. 1939 (No. 1594) II, p. 1783; S.R. & O. 1945 (No. 321) I, p. 726; S.I. 1948 (No. 1841) I, p. 1614.