SERVICE OF NOTICES

1952 No. 653

The Income Tax (Service of Notices) Regulations, 1952

Made - - - -	*25th March*, 1952
Laid before Parliament	*26th March*, 1952
Coming into Operation	*6th April*, 1952

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by Section 220 (8) of the Income Tax Act, 1918(a), hereby make the following Regulations :—

1.—(1) These Regulations may be cited as the Income Tax (Service of Notices) Regulations, 1952, and shall come into operation on the 6th day of April, 1952.

(2) The Regulations dated 11th April, 1917(b), made by the Commissioners of Inland Revenue under Section 36 of the Finance (No. 2) Act, 1915(c), are hereby revoked.

2.—(1) In these Regulations the reference to the Inspector of Taxes includes a reference to the surveyor and to the assessor.

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

3. Any notice or other document to be given, served, sent or delivered under any provision of any Act relating to income tax by any Inspector or Collector of Taxes, or by or on behalf of any body of Commissioners, may be served by post.

By Order of the Commissioners of Inland Revenue.

R. Willis,
Secretary.

25th March, 1952.

(a) 8 & 9 Geo. 5. c. 40.
(b) S.R. & O. 1917/422; Rev. X, p. 311; 1917, p.384.
(c) 5 & 6 Geo. 5. c. 89.
(d) 52 & 53 Vict. c. 63.