8. Subsection (2) of section one hundred and fifty-seven of the Income Tax Act, 1918 (which provides that in the cases to which that subsection applies income tax shall be payable in two equal instalments), shall have effect as if for the words "two equal instalments, the first on or before the first day of January in that year, or on such other day as aforesaid, and the second on or before the following first day of July" there were substituted the following words, "two instalments, the first, being an amount equal to three-quarters of the tax, on or before the first day of January in that year, or on such other day as aforesaid, and the second, being an amount equal to one quarter of the tax, on or before the following first day of July."

9. Section eighteen of the Finance Act, 1923 (which gives relief from double taxation in the case of profits arising from the business of shipping), shall apply in relation to profits or gains arising from the business of air transport as it applies in relation to profits or gains arising from the business of shipping, and accordingly the said section shall have effect as if—

(1) in paragraph (a) of subsection (1) thereof, after the words "from the business of shipping," there were inserted the words "or from the business of air transport"; and

(2) after the word "ships," in subsection (4) thereof, there were inserted the words "and the expression 'business of air transport' means the business carried on by an owner of aircraft."

Part III.

Land Value Tax.

Charge of Tax.

10. Subject to the provisions of this Part of this Act relating to exemptions, there shall, in respect of all land in Great Britain, be charged for the financial year ending the thirty-first day of March, nineteen hundred and thirty-four, and for each subsequent financial year, a tax (to be called "land value tax" and hereinafter in this Part of this Act referred to as "the tax") at the rate of one penny for each pound of the land value of every land unit.
Valuation.

11.—(1) Subject to the provisions of this section, the Commissioners of Inland Revenue (in this Part of this Act referred to as "the Commissioners") shall, as soon as may be after every valuation date, cause to be ascertained, as at that date, the land value of every land unit, that is to say, the amount which the fee simple thereof with vacant possession might have been expected to realise upon a sale in the open market on the valuation date upon the assumptions that at that date—

(a) there were not upon or in the unit—

(i) any buildings, erections, or works, except roads, and except works executed for agricultural purposes, and except any buildings, erections, and works in so far as they are necessary for the reclamation of land or the protection thereof from flooding or for maintaining the stability of the unit;

(ii) anything growing on the unit except grass, and except any heather, gorse, sedge, or other natural growth, and, in the case of agricultural land, except also hedges and trees;

(b) the sale price had been computed without taking into account—

(i) the value of any minerals, as such, or the value of any mineral wayleaves;

(ii) the felling value of any trees;

(iii) the value of any shooting or fishing rights;

(iv) the value of any tillages or manure, or of any improvements specified in paragraphs (20) to (27) of the First Schedule to the Agricultural Holdings Act, 1923, being tillages, manure or improvements for which any sum would by law or custom be payable to an outgoing tenant:

(c) the sale, save as hereinbefore in this section expressly provided, included all property and rights which, if the unit had been conveyed at the valuation date, would, by virtue of subsection (1) of section sixty-two of the Law of Property Act, 1925, have been deemed to be...
included in the conveyance there being assumed to be no contrary intention expressed in the conveyance:

(d) the unit was free from any incumbrance (not including tithe, tithe rentcharge, or other payment in lieu of tithe) except any of the incumbrances mentioned in the First Schedule to this Act.

(2) Where at any valuation date any land unit comprises agricultural land, the Commissioners shall, in addition to ascertaining the land value of the unit, cause to be ascertained the cultivation value at that date of the agricultural land comprised therein, that is to say, what would have been the land value of the agricultural land as ascertained in accordance with the provisions of the last foregoing subsection if—

(a) there had been a restriction imposed by law on the user of the agricultural land permanently prohibiting its use for any purposes other than agricultural purposes of the class or classes for which it was actually used at the valuation date; and

(b) it had not been assumed that there were not upon or in the unit any agricultural cottages or agricultural buildings used solely in connection with the agricultural purposes of the class or classes aforesaid.

(3) Subject as hereinafter provided, every piece of land in separate occupation at the valuation date shall, for the purposes of this Part of this Act, be a land unit:

Provided that—

(a) where two or more parts of a piece of land (being a piece of land in separate occupation) are at the valuation date in different ownership, every such part shall be a land unit, and any such parts shall be deemed to be in different ownership notwithstanding that they may be owned by the same person if those parts are vested in him for different estates or in different capacities:

(b) where any building is divided horizontally and the several divisions are at the valuation
date in different separate occupations or in different ownership, none of the divisions shall be deemed to be a land unit, but the site of the building (with its curtilage) shall be a land unit, and this Part of this Act shall apply to every owner of a division as if he were an owner of that unit:

(c) where in the case of two or more pieces of land in different separate occupations but owned by the same owner the Commissioners are of opinion that a prudent vendor would sell the pieces of land as one lot, the Commissioners may, if they think fit, treat those pieces of land as one land unit, and references in this Part of this Act to a land unit shall have effect accordingly.

(4) The valuation of a land unit under this section shall be made upon the basis that all land not comprised in the unit (including any minerals or mineral wayleaves which are excluded from the unit by reason of their being in separate occupation or ownership) and everything thereon and therein was in its actual condition at the valuation date and that all the circumstances affecting such land and everything thereon and therein (including circumstances preventing the obstruction of access of light and air to the unit) were the actual circumstances at that date:

Provided that the value of a land unit shall not be deemed to be increased by reason of any other land unit being subject to any incumbrance from which that other unit would, under subsection (1) of this section, be deemed to be free for the purposes of the valuation thereof.

(5) If the owner of a land unit furnishes to the Commissioners his estimate of the land value or of the cultivation value of the unit, the Commissioners shall consider it in making the valuation thereof.

(6) Where the Commissioners are satisfied that at any valuation date any land unit is exempt from tax under the provisions of this Part of this Act relating to exemptions, the unit shall not be valued under this Part of this Act as at that valuation date, but if tax becomes chargeable in respect of any such land before
the next subsequent valuation date, the Commissioners shall cause a valuation of the unit in respect of which tax has become chargeable to be made as at the date from which the tax became chargeable, and for the purposes of any such valuation the foregoing provisions of this section shall have effect as if references to that date were therein substituted for references to the valuation date.

12.—(1) The Commissioners shall keep a record and make therein, in relation to every land unit valued under this Part of this Act, entries showing—

(a) the description of the unit;
(b) the amount of the land value thereof;
(c) the amount of the cultivation value of any agricultural land comprised therein.

(2) The Commissioners shall deposit at the offices of the Common Council of the City of London, and of the council of every metropolitan borough, county borough and county district a land values register being a copy of so much of the entries in the record kept under the last foregoing subsection as relates to land wholly or partly comprised in the area of the council, and the said registers shall be so deposited, in the case of those relating to the first valuation made under this Part of this Act, as soon as practicable after such date as His Majesty may by Order in Council declare to be the date at which the valuation of all land in Great Britain has been substantially completed, and in the case of the registers relating to every subsequent valuation, on or before the first day of August next after the valuation date as at which the valuation was made:

Provided that in the event of its being, in the opinion of the Commissioners, impracticable to include in a land values register the necessary entries in respect of any land unit, the register may be deposited with the omission of those entries.

(3) As respects every land values register to be deposited in accordance with the provisions of the last foregoing subsection, the Commissioners shall—

(a) except where the entries in respect of a land unit are the same as those inserted in the register relating to the last preceding valuation, serve upon the owner of every land unit in respect of which entries are inserted or proposed to be
inserted in the register, a copy of the entries in respect of the unit; and

(b) in the case of a register relating to any valuation, after the first valuation made under this Part of this Act, publish, in the London Gazette and in at least one newspaper circulating in the area to which the register will relate, not less than one month's notice that the register is about to be deposited.

(4) Where, under the foregoing provisions of this Part of this Act, a land unit is valued at a date other than a valuation date, or where a register is deposited with the omission of entries in respect of any land unit, the Commissioners shall, as soon as practicable, serve upon the owner of the unit a copy of the necessary entries in respect thereof, and cause the entries to be inserted in the register.

13.—(1) Where it appears to the Commissioners that on the first day of January in any year of charge any piece of land valued under this Part of this Act as a land unit has become divided into two or more parts in different ownership (not being horizontal divisions of a building), the Commissioners shall as soon as practicable cause to be substituted for the entries in respect of the former unit revised entries showing every such part as a separate land unit, and showing the land value, and cultivation value if any, shown by the entries in respect of the former unit, apportioned as at that first day of January as between the several parts thereof according to the respective values of those parts at that date, and thereupon every such part shall be deemed to be a land unit notwithstanding that it was not at the valuation date in separate occupation or different ownership.

(2) The Commissioners shall serve upon the owner of any such separate unit, a copy of the revised entries in respect thereof.

14.—(1) If the owner of a land unit objects to the land value or to the cultivation value shown by the entries in respect of the unit inserted or proposed to be inserted in a land values register, or to the omission from the entries of any cultivation value, then, within the period hereafter in this section limited, he may...
Part III. — cont.

give to the Commissioners notice in writing of his objection stating the grounds thereof, and his estimate of the land value of the unit, and of the cultivation value of any agricultural land comprised therein:

Provided that no objection to revised entries in respect of any land unit which, before the making of the revised entries, formed part of a former land unit shall be entertained under this section except upon the ground that the value or values of the former unit have been wrongly apportioned by the Commissioners as between the several parts thereof.

(2) If the owner of two or more pieces of land in different separate occupations objects to their having been treated by the Commissioners as one land unit in accordance with the provisions of this Part of this Act relating to the ascertainment of values, then, within the period hereafter in this section limited, he may give to the Commissioners notice in writing of his objection, stating the grounds thereof.

(3) No such notice of objection as aforesaid shall be of any effect unless given by the owner within forty-two days after service upon him of a copy of the entries in respect of the unit, or, where no such service is required by this Part of this Act, within sixty days after the first day of August on or before which the register is so required to be deposited, or, in either case, within such further time as the Commissioners may, on application made within the period aforesaid, allow, but upon any such objection being made to them within the period limited by this subsection, the Commissioners shall either cause the entries objected to to be amended in agreement with the objector or give notice to him of their refusal to do so:

Provided that as respects a land unit which, during any part of the period of sixty days next after any such first day of August as aforesaid is vested in the Probate Judge under section nine of the Administration of Estates Act, 1925, the foregoing provisions of this subsection shall have effect as if for references therein to that period there were substituted references to the period of sixty days next after administration is granted.

(4) Within such time, not being less than forty-two days, as may be prescribed by rules made under this
section after a notice of refusal has been served upon any person under the last foregoing subsection, that person may appeal from the refusal to one of the panel of referees appointed under Part I of the Finance (1909–10) Act, 1910, and the decision of the referee shall, subject as hereinafter provided, be final:

Provided that immediately after the determination by the referee of an appeal under this subsection any party to the appeal may, if dissatisfied with the determination as being erroneous in point of law, declare his dissatisfaction to the referee who heard the appeal, and having done so, may, within such time as may be limited by rules of court, require the referee to state and sign a case for the opinion thereon of the High Court, or, where any party so elects and the land value of the unit in respect of which the dispute arises does not, as shown in the entries exceed five hundred pounds, of the county court for the district in which the unit or any part thereof is situate.

(5) No person other than the Commissioners and any person who is the owner of land to which the appeal relates or the personal representatives of any such person shall be entitled to be a party to any proceedings in connection with an appeal under this section with respect to any land, but all proceedings in connection with any such appeal may be commenced or continued by or against a person upon whom a notice of refusal has been served under this section or by or against his personal representatives, notwithstanding that he or they cease to be owners of the land or of any part thereof.

(6) The Reference Committees for England and Scotland constituted by section thirty-three of the Finance (1909–10) Act, 1910, shall make rules subject to the approval of the Treasury for giving effect to the provisions of this section relating to appeals to a referee, and such rules shall in particular make provision—

(a) as to the time within which, and the manner in which, any such appeal is to be made;

(b) as to the manner in which the referee to whom any such appeal is to be made is to be selected;

(c) for the joinder as parties to the appeal, of the Commissioners, the appellant, and any person
who before the hearing of the appeal applies to the Commissioners or to the referee to become a party to the appeal and is at the date of hearing the owner of any land to which the appeal relates;

(d) for limiting the number of expert witnesses who may be heard to one on each side except where the referee otherwise determines;

(e) as to the form in which any decision of the referee is to be given, and as to the amendment of any such decision in pursuance of any directions which, on appeal to any court, may be given by that court.

(7) A referee shall treat any appeal under subsection (1) of this section as an appeal both against the land value shown in the entries to which the appeal relates, and against the cultivation value (if any) shown therein, or against the omission therefrom of any cultivation value, as the case may be, and may direct the Commissioners to cause such alterations as he thinks proper to be made in the entries appealed against, whether by increase or decrease of any value shown therein, and whether in conformity with, or adverse to, the contention of any party to the appeal:

Provided that in the case of an appeal with respect to revised entries relating to any land unit which, before the making of the revised entries, formed part of a former land unit, a referee shall have power only to apportion the value or values of the former unit as between the several parts thereof.

(8) A referee may order that the costs of any appeal to him incurred by any party to the appeal be paid by any other party thereto, and any such order as to costs shall have effect as if it were an order of the High Court, save that it shall not be enforced as such except by leave of that court or of a judge thereof.

(9) The Reference Committee for England constituted by section thirty-three of the Finance (1909-10) Act, 1910, shall, in relation to the powers and duties of the Committee under this Part of this Act, consist of the persons mentioned in that section, together with the President of the Law Society.
15.—(1) The Commissioners may cause any entries inserted or proposed to be inserted in a land values register to be amended at any time before those entries cease, under the provisions of the last foregoing section and of any rules regulating appeals thereunder and proceedings in connection with such appeals, to be subject to objection and appeal, or, in the case of revised entries in respect of any part of a former land unit, at any time before the revised entries in respect of any other part of the former unit cease, under the said provisions, to be so subject.

(2) Where the Commissioners direct any entries to be amended after service of a copy thereof or after deposit of the register (as the case may be), the Commissioners shall serve upon the owner of the land unit to which the amended entries relate (unless the amendment is made in agreement with him or pursuant to the decision of a referee or of the court) a copy of the amended entries, and the provisions of this Part of this Act as to objections and appeals from valuations shall apply accordingly as respects amended entries of which a copy is required by this subsection to be served.

(3) Every council at whose offices a land values register is deposited under this Part of this Act shall keep the register so deposited until notice is received by them from the Commissioners that it is no longer necessary to do so, and any such council shall, when required to do so by the Commissioners, make such additions thereto and amendments therein as the Commissioners direct, and shall at all reasonable times allow any person who is an owner of any land in respect of which entries are inserted in the register to inspect the register and take extracts therefrom free of charge.

16.—(1) For the purpose of the assessment of the tax, the land value and cultivation value, if any, of a land unit shall be taken to be respectively the land value and cultivation value thereof as shown by the entries in respect of that unit in force on the first day of January in the year of charge.

(2) Subject as hereinafter provided, any entries (including amended or revised entries) in respect of any land unit of which copies have been served in accordance with the requirements of this Part of this Act, or, where
Part III. —cont.

no such service is required by this Part of this Act, which are contained in the deposited register relating to the unit, shall, for the purposes of the last foregoing subsection, be in force on the first day of January in every year of charge during the valuation period in relation to which the entries are made, and notwithstanding that the copies may have been so served as aforesaid after any such first day of January shall be deemed to have been in force on that date:

Provided that, where by reason of any land unit having become divided into two or more land units revised entries are substituted for the entries in respect of the former unit, the revised entries shall not be deemed to have been in force on any first day of January before the former unit became so divided.

Assessment, Recovery and Recoupment.

17. The person on whom the tax for any financial year in respect of a land unit shall be chargeable shall be the person who was the owner of that unit on the first day of January in the year of charge:

Provided that—

(a) where tax is chargeable for any financial year in respect of the site of a building (with its curtilage) which is divided horizontally and the separate divisions of which are in different ownership, the Commissioners shall apportion the amount of the tax as at the first day of January in that year between the respective divisions of the building in the proportion which the annual values of those divisions bear to one another and the appropriate amount of tax in respect of each such division shall be chargeable on the person who was the owner thereof on the said first day of January.

For the purposes of this proviso, the expression "annual value" means the net annual value as appearing in the valuation list in force under the Rating and Valuation Act, 1925, or the Valuation (Metropolis) Act, 1869, as the case may be, on the first day of January in the financial year in question, or
where no such value appears in the said list, the net annual value as determined by the Commissioners:

(b) where, under a mortgage of the estate by reference to which the ownership of the land unit, or of such a division as aforesaid, is determined for the purposes of this Part of this Act, the mortgagee is in possession of the unit or division or the mortgagee or a receiver is in receipt of the whole of the rents and profits incident to the mortgaged estate on the first day of January in any year of charge, the tax for that year, or the apportioned part thereof (as the case may be) shall be chargeable on the mortgagee.

18.—(1) For the purposes of the charge of the tax, the land value of every land unit not being a unit in respect of which a cultivation value is shown by the entries relating thereto shall be reduced either—

(a) by an amount equal to four times the annual value of the unit for income tax purposes; or

(b) by an amount equal to seven-eighths of the land value of the unit,

whichever is the less.

(2) For the purposes of the charge of the tax, the land value of every land unit in respect of which a cultivation value is shown by the entries relating thereto shall be reduced either—

(a) by the amount of that cultivation value; or

(b) by the amount by which the land value would have been reduced under the last foregoing subsection if no cultivation value had been shown by the entries relating to the unit,

whichever is the greater.

(3) For the purposes of any assessment of land value tax the annual value of a land unit for income tax purposes shall be taken to be the annual value of the lands, tenements and hereditaments comprised in the unit which has been adopted for the purposes of income tax under Schedule A of the Income Tax Act, 1918, for the year comprising the first day of January in the year of charge to which the assessment of land value tax relates:
Provided that, where the area as respects which the annual value has been so adopted as aforesaid is not co-extensive with the area of the unit, the Commissioners shall make such apportionments of annual value as may be necessary to determine the annual value of the unit, and, in the case of lands, tenements and hereditaments as respects which no such annual value has been so adopted as aforesaid, the annual value shall be taken to be of such amount as may be determined by the Commissioners to be the amount at which the annual value of the lands, tenements and hereditaments would have been assessed for the purposes of the said Schedule if they had been assessed to income tax thereunder and, in the case of lands, tenements and hereditaments comprising any minerals, if no minerals had been comprised therein.

19.—(1) The tax chargeable on any person for any financial year shall be assessed by the Commissioners on him or on his personal representatives, and, subject as hereinafter provided, an assessment expressed to be made on any person (whether alone or jointly with others) shall, in the event of his death before the date of assessment, have effect as an assessment on his personal representatives:

Provided that, where the tax was chargeable on any person as joint owner and is by virtue of any trust or agreement payable in the event of his death by the survivor or survivors of the joint owners, an assessment expressed to be made on him shall, in that event, have effect as an assessment on the survivor or survivors.

(2) An assessment may be made at any time not later than three years after the end of the year of charge to which it relates.

(3) The tax assessed shall, if assessed on or before the first day of June next after the end of the year of charge, be payable to the Commissioners on the first day of July next following and, if assessed on some date later than the said first day of June, be so payable on the expiration of one month from the date of the assessment.

(4) Any person aggrieved by any assessment to tax made upon him may within forty-two days after the date of assessment appeal against the assessment to
the High Court; or, if he so elects and the amount of the
assessment does not exceed one hundred pounds, to the
county court for the district in which the land unit in
respect of which the assessment is made or any part of
that unit is situate:

Provided that the value of the land unit in respect
of which the tax was assessed shall not be called in
question on an appeal under this subsection.

(5) The amount of any tax payable shall, notwith-
standing any pending objection or appeal which may
affect the assessment thereof, be recoverable as a debt
due to His Majesty from the person on whom it is assessed.

(6) The amount of the tax assessed in respect of any
land shall, as from the date on which it becomes payable,
be a charge on that land, but, for the purposes of the
Land Charges Act, 1925, no such charge shall be deemed
to be a land charge of a class which may be registered
under that Act, and for the purposes of the Land Regis-
tration Act, 1925, any such charge shall be deemed to
be included among the interests specified in subsection (1)
of section seventy of that Act:

Provided that any charge imposed by this sub-
section shall be void as against a purchaser of the estate
by reference to which the ownership of the land was
determined, being a purchaser for money or money's
worth claiming by virtue of any disposition made before
the amount of the tax in respect of which the charge
arose became payable and after the first day of January
in the year of charge for which that tax is assessed.

(7) The Commissioners shall make such repayments
and assessments (including additional assessments) as
are necessary to give effect to the final settlement of
any valuation or any apportionment of values made under
the foregoing provisions of this Part of this Act, or to the
final decision on any appeal.

20.—(1) Where the estate by reference to which
the ownership of a land unit is determined is a term of
years created by a lease at a rent, then, the person on
whom the tax chargeable in respect of the unit is
assessed shall, on paying the tax for any year of charge,
be entitled to recover from the person who was the
reversioner on the first day of January in that year a
sum equal to one-twelfth of the amount of a year’s

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rent calculated at the annual rate in force under the lease or to the whole amount of the tax so paid, whichever is the less, and any sum so recoverable from any person may be deducted from the instalment of rent, if any, payable to him next after the date on which the tax is paid.

(2) Where under the last foregoing subsection or under this subsection any sum is recovered from a reversioner and the estate of the reversioner or, in the case of a reversioner being a mortgagee, the mortgaged estate, was also a term of years created by a lease at a rent, he shall be entitled to recover from the person who was the reversioner in respect of that lease on the first day of January in the year of charge a sum equal to one-twelfth of the amount of a year's rent calculated at the annual rate in force under that lease or to the whole amount of the sum so recovered, whichever is the less, and any sum recoverable under this subsection from any person may be deducted from the instalment of rent, if any, payable to him next after the date on which the first mentioned sum was recovered.

(3) The provisions of the last two foregoing subsections shall have effect notwithstanding any agreement made before the passing of this Act.

(4) In this section, the expression "reversioner" means as respects any lease, the person who would have been chargeable to the tax as the owner of the unit or as mortgagee if that lease and all under-leases had been surrendered.

(5) The provisions of this Part of this Act as to the service of copies of entries inserted, or proposed to be inserted, in a land values register on the owner of a land unit, as to objections to, and appeals from, valuations by the owner of the unit, as to the inspection and taking extracts from a land values register, and as to the service of documents, shall, as respects a land unit owned by a lessee, apply to any such reversioner as aforesaid, and accordingly references in the said provisions to an "owner" shall be deemed to include references to any such reversioner:

Provided that no such reversioner as aforesaid shall be entitled to be served with copies of any entries unless before the date of the service of copies of those entries
on the owner of the land unit, he has, by notice in writing delivered to the Commissioners required copies of all entries in respect of the unit to be served upon him.

21. Where any tax assessed on a mortgagee under the foregoing provisions of this Part of this Act is paid by him or any sum is recovered from a mortgagee under the last foregoing section, the amount of the tax or sum so paid or recovered shall be a charge on the mortgaged estate as an addition to the mortgage money but with priority over all other charges on that estate and with interest at the rate of five per cent. per annum.

22.—(1) Where any person other than a mortgagee, being a person on whom the tax chargeable in respect of any land unit is assessed, or from whom any sum is recovered under the provisions of this Act relating to recoupment of tax to leaseholders by lessors, or whose estate is charged under the last foregoing section, was not throughout the year of charge entitled to the absolute beneficial interest in the relevant estate, then, subject to the terms of any trust or agreement, the ultimate incidence of the tax, or of any sum so recovered or charged, shall, as between the persons interested in that estate, be regulated in like manner as if the tax had been—

(a) where the estate is a term of years, rent accruing during the year of charge under the lease whereby the term was created:

(b) where the estate is an estate in fee simple, a perpetual rentcharge issuing out of the land and accruing during the year of charge.

For the purposes of this subsection the expression “the relevant estate” means—

(a) as respects a person on whom the tax chargeable in respect of a land unit is assessed, the estate by reference to which the ownership of the land unit is determined:

(b) as respects a person from whom any sum is recovered under the provisions of this Act relating to recoupment of tax to leaseholders by lessors, the estate by reference to which the liability to suffer recovery under the said provisions is determined:

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Part III—cont.

(c) as respects a person whose estate is charged under the last foregoing section, the mortgaged estate.

(2) In relation to any year of charge in which a land unit becomes, or ceases to be, exempt from tax under the provisions of this Part of this Act, this section shall have effect as if for references to the year of charge there were substituted references to that part of the year in respect of which the tax is chargeable.

(3) Where any amount paid by way of tax (either directly or by means of recovery) by any person falls, by virtue of the provisions of this section, to be borne by some other person, the person by whom that amount was paid shall be entitled to recover it from that other person.

Procedure as to assessment and collection.

23.—(1) The Commissioners may make regulations with respect to the assessment and collection of the tax, and any such regulations may in particular apply with modifications for the purposes of this Part of this Act any of the enactments relating to the assessment and collection of income tax and provide for the assessment of the tax by officers appointed by them for that purpose.

(2) Where the amount of tax payable for any year in respect of a land unit is less than fifty pounds, the tax may, without prejudice to any other remedy, be recovered summarily as a civil debt, and section twenty-nine of the Finance Act, 1921, (which relates to evidence of payment of wages in proceedings under subsection (2) of section one hundred and sixty-nine of the Income Tax Act, 1918, for recovery of income tax) shall apply in the case of proceedings under this subsection and as if references therein to wages included references to salaries, fees and other emoluments.

Proceedings under this subsection shall be commenced in the name of some person authorised in that behalf by the Commissioners.

Exemptions and Relief.

Exemptions. 24.—(1) No tax shall be chargeable in respect of any land unit not subject to a lease granted for a term
exceeding fifty years which has commenced, for any period during which the unit—

(a) is owned by any Government department or is owned by any public officer or body on behalf of His Majesty for Government purposes, or is owned by trustees in trust for naval, military or air force purposes, or is owned by His Majesty in right of the Crown;

(b) is owned by any local authority or by any drainage board constituted under the Land Drainage Act, 1930, or to be treated under that Act as having been so constituted or by a body of persons authorised by any special Act or order having the force of an Act, to construct, erect, or maintain as its principal business, any embankment or sea or river wall;

(c) is owned by the National Trust incorporated by the National Trust Act, 1907;

(d) is owned by a body of persons authorised by any special Act or order having the force of an Act to construct, erect or carry on as its principal business any railway, canal, inland navigation, dock, harbour, tramway, gas, electricity, water, or other public undertaking;

(e) is owned by a body of persons carrying on as its principal business the provision of houses for the working classes and prohibited by its constitution or rules from issuing any share or loan capital with interest or dividend at a rate exceeding five per cent. per annum or such higher rate as may for the time being be prescribed by the Treasury as respects that body under the enactments relating to housing or town planning;

(f) is owned by any persons entitled to claim, in respect of the unit or of any part thereof or in respect of the rents or profits of the unit or of any part thereof, exemption from income tax under Schedule A of the Income Tax Act, 1918, by virtue of section thirty-seven or thirty-eight of that Act, or section thirty of the Finance Act, 1921, or allowance in respect
of such income tax by virtue of No. VI. of that Schedule;

(g) is owned by a registered friendly society:

Provided that this subsection shall not apply to a land unit which is the site of a building (with its curtilage) divided horizontally the separate divisions of which are owned by different persons.

(2) No tax shall be chargeable in respect of any land unit for any period during which the unit—

(a) is used as a playing field under some agreement with the owner which as originally made or as subsisting at the date of the commencement of this Act could not be determined for a period of at least five years, or if there is evidence that other circumstances render it probable that the land will continue to be so used for a period of one year or more;

(b) is used as a park, garden, or open space which is open to the public as of right;

(c) is used wholly or mainly for the purpose of public religious worship;

(d) is used as a churchyard or burial ground;

(e) is land which is a disused burial ground within the meaning of the Disused Burial Grounds Act, 1884, on which no building has been erected:

Provided that, where any land unit which has been exempt from tax by reason of paragraph (a) of this subsection ceases to be so exempt, the tax chargeable in respect of the unit for the first complete year of charge for which the tax becomes chargeable in respect thereof shall be multiplied by five or by the number of complete years of charge during which the unit has been so exempt as aforesaid, whichever is the less.

(3) No tax shall be chargeable in respect of any land unit for any period during which there is neither a person who would be chargeable to the tax in respect thereof nor a person from whom any part of the tax would be recoverable under the provisions of this Part of this Act relating to the recoupment of tax to leaseholders by lessors, except a person who would be entitled to relief
from the tax, or from the part so recoverable under the
provisions of subsection (1) or (2) of the section of this
Act next following.

(4) Where by reason of the foregoing provisions of
this section there is exemption from tax for some part
only of a year of charge, tax shall be chargeable in a pro-
portionate amount in respect of the other part of the
year, and, in relation to the year of charge in which any
land unit becomes or ceases to be exempt from tax under
the said provisions, this Part of this Act shall have effect
as if for references to the person who was the owner or
mortgagee of the unit on the first day of January in
that year there were therein substituted references to
the person who was the owner or mortgagee thereof
immediately before or immediately after (as the case
may be) the unit became or ceased to be so exempt.

(5) Where any land unit has, at a date as at which
it is to be valued or a value is to be apportioned thereto
under this Part of this Act, no land value or, in the case
of agricultural land, no land value in excess of the
cultivation value, no tax shall be chargeable in respect
of that unit until the year of charge beginning next
after the next subsequent valuation date.

25.—(1) Where the ownership of any land unit
subject to one or more leases granted for a term
exceeding fifty years which has commenced is such that
the unit would have been exempt from tax under the
last foregoing section if the unit, though in that owner-
ship, had not been subject to any such lease as aforesaid,
the person who was the owner of the unit during
any period during which the unit was in such
ownership shall be entitled to relief from the tax
chargeable in respect of the unit for that period,
except in so far as the whole or any part of the tax is
recoverable by him under the provisions of this Part of
this Act relating to the recoupment of tax to leaseholders
by lessors:

Provided that in relation to a land unit which is the
site of a building (with its curtilage) divided horizontally
the separate divisions of which are owned by different
persons, this subsection shall apply as respects the
divisions which are in such ownership, whether or not
the unit or any such division is subject to one or more
such leases as aforesaid.
Part III.
—cont.

(2) Where the person from whom any part of the tax chargeable in respect of a land unit is recovered by a leaseholder under the provisions of this Part of this Act relating to the recoupment of tax to leaseholders by lessors, is a person who, if he had been the owner of the unit, would have been entitled to relief under the last foregoing subsection or would not have been chargeable to tax, then as respects the part of the tax so recovered from him the provisions of the said subsection shall apply as if he had been the owner.

(3) If any person by whom the tax for any year is borne proves to the satisfaction of the Commissioners that the aggregate amount of the tax for that year borne by him in respect of all the land units in respect of which the tax is so borne does not exceed ten shillings he shall be entitled to relief from the tax for that year.

For the purposes of this subsection, the amount of tax for any year borne by a person means the amount which, having regard to the provisions of this Part of this Act as to recoupment of tax to leaseholders by lessors, as to tax paid by mortgagees being charged on the mortgaged estate and as to the ultimate incidence of tax assessed on persons not having a whole beneficial interest, is ultimately borne by him, but shall not include any tax which he is entitled to recover from any other person.

(4) The Commissioners may give effect to any relief under this section either by repayment or by discharge of the whole or part of the assessment as the case may require.

(5) Any claim to relief under this section may be made at any time before the expiration of twelve months from the date of assessment and any person aggrieved by a refusal of the Commissioners to admit such a claim may appeal against the refusal in the same manner as a person aggrieved by an assessment may appeal against the assessment.

Supplemental.

26. Where by any lease granted before or after the passing of this Act provision is made that any taxes or other impositions shall be payable by the lessee, that provision shall not apply in respect of the tax.
27.—(1) The Commissioners may if they think fit by notice in writing require the owner or occupier of any land, or any person paying or receiving rent in respect of any land (either on his own behalf or on behalf of any other person), to furnish to them, within thirty days after service upon him of any such notice or within such extended time as the Commissioners may allow, returns showing such particulars as it may be within his power to furnish as to—

(a) the ownership, tenure, situation and character of the land, together with any further details necessary for the purposes of the identification thereof;

(b) any rent payable to or by him and the lease under which it is payable;

(c) the name and address of any person to whom he pays, or on whose behalf he receives, rent;

(d) the consideration, if any, paid by him after the eighteenth day of July, nineteen hundred and twenty-three, for his estate or interest in the land and the date when he acquired that estate or interest;

(e) any tithe, tithe rent charge, or other payment in lieu of tithe issuing out of or charged upon the land and any of the incumbrances mentioned in paragraphs (a) to (g) of the First Schedule to this Act.

(2) Any person authorised in writing by the Commissioners for that purpose shall have a right, on production of his authority, to enter on and inspect at all reasonable times any land for the purpose of obtaining any information required by the Commissioners for the discharge of their functions under this Part of this Act.

(3) If any person fails to make a return which he is required under this section to make, or wilfully omits to show in any such return any particulars within his power to furnish which he may under this section be required to show, or wilfully delays or obstructs any person authorised by the Commissioners in the exercise of any power conferred on him by this section, he shall be liable on summary conviction to a fine not exceeding fifty pounds.
28.—(1) On the occasion of—

(a) any transfer on sale of the fee simple of land;

(b) the grant of any lease of land for a term of seven or more years;

(c) any transfer on sale of any such lease;

it shall be the duty of the transferee, lessee, or proposed lessee to produce to the Commissioners the instrument by means of which the transfer is effected, or the lease granted or agreed to be granted, as the case may be, and to comply with the requirements of the Second Schedule to this Act, and if he fails so to produce any such instrument within thirty days after the execution thereof or, in the case of an instrument first executed at any place out of Great Britain after the instrument is first received in Great Britain, or fails to comply with the requirements of the said Schedule, he shall be liable on summary conviction to a fine not exceeding ten pounds.

(2) Where in accordance with the provisions of the last foregoing subsection any agreement for any lease of land for a term of seven or more years has been produced to the Commissioners, and the requirements of the said Second Schedule with respect thereto are complied with, it shall not be necessary under this section to produce to the Commissioners the instrument granting the lease in pursuance of the agreement or to comply with the requirements of the said Schedule with respect thereto, unless that instrument is inconsistent with the agreement, but the Commissioners shall, if any such instrument is produced to them and application is made for that purpose, denote on the instrument that the instrument has been so produced.

(3) This section shall not apply with respect to any instrument which relates solely to incorporeal hereditaments or to a grave or right of burial, or which is a mining lease only or an instrument by means of which the transfer of a mining lease only is effected.

(4) Notwithstanding anything in section twelve of the Stamp Act, 1891, no instrument required by this section to be produced to the Commissioners shall be deemed, for the purposes of section fourteen of that Act, to be duly stamped unless it is stamped with a stamp denoting that the instrument has been so produced.
(5) This section shall come into operation on the first day of September, nineteen hundred and thirty-one.

29.—(1) For the purposes of the provisions of this Part of this Act as to the service of copies of entries inserted or proposed to be inserted in a land values register, the expression "owner" means, in relation to any land unit, the person who at the date of service is the owner of that unit, but includes also—

(a) in relation to any copy served after any first day of January on which the entry will be in force, the owner on that date; and

(b) (except in the case of revised entries) in relation to any land unit which has become divided into two or more parts in different ownership, the owner of any such part,

and for the purposes of the provisions of this Part of this Act as to objections and appeals from valuations, the expression "owner" shall be construed accordingly.

(2) Any document issued by or on behalf of the Commissioners under this Part of this Act may be served on any person by delivering it to him or sending it by post to his usual or last known address, or, if his address is not known and cannot reasonably be ascertained, by leaving the document addressed to him with the occupier of any land to which the document relates, or, if no such occupier can be found, by causing it to be exhibited in some conspicuous place on the land, and where any such document is required to be served on any owner whose identity cannot reasonably be ascertained, the document, if so left or exhibited as aforesaid, shall be deemed to be addressed to the person who is the owner if it is addressed "the owner" without further name or description.

(3) Where two or more persons together constitute the owner or mortgagee of any land unit, any document required by or under this Part of this Act to be served by the Commissioners on the owner or mortgagee thereof shall be deemed to have been duly served on all those persons if it has been duly served upon any one of them or upon their agent authorised in that behalf, unless before the date of service any of the persons constituting the owner or mortgagee has, by notice in writing delivered to the Commissioners, required all documents in respect of the unit to be served
upon all those persons, and delivered with the notice a list of their names and addresses.

30.—(1) Section two hundred and sixteen of the Income Tax Act, 1918 (which provides that want of form or errors shall not invalidate assessments &c.) shall apply as respects assessments and other proceedings purporting to be made in pursuance of this Act as it applies to assessments and other proceedings purporting to be made in pursuance of that Act, but as if the references therein to profits and to the general Commissioners respectively were omitted therefrom.

(2) Any copy of entries inserted or proposed to be inserted in a land values register or of an assessment being a copy signed by any officer of the Commissioners authorised by them in that behalf and produced by any officer of the Commissioners shall be received in evidence, and any such copy purporting to be so signed as aforesaid shall be deemed to be so signed and to be a true copy unless the contrary is proved.

(3) Any appeal to the High Court under this Part of this Act shall be to a single judge of the High Court to be nominated by the Lord Chancellor for that purpose, and either party shall have a right of appeal from a decision of a county court under this Part of this Act direct to the Court of Appeal.

31.—(1) Subject as hereinafter provided, the expression “owner” means—

(a) in relation to any land subject to a lease granted for a term exceeding fifty years which has commenced, the estate owner in respect of the term, or, if there are two or more such leases, the estate owner in respect of the term which will first expire; and

(b) in relation to any other land, the estate owner in respect of the fee simple of the land;

and “owned” and “ownership” have corresponding meanings:

Provided that—

(a) where the estate owner is the public trustee or is the official trustee of charity lands or other trustee on or for charitable, ecclesiastical, or public trusts or purposes, and that
trustee is not entitled to act in the trust, then, for the purposes of the provisions of this Part of this Act as to the service of copies of entries inserted or proposed to be inserted in a land values register, as to objections to and appeals from valuations, as to the assessment and recovery of tax, appeals against assessment, and exemptions and relief, the person hereinafter mentioned shall, instead of the trustee, be deemed to be the owner, that is to say—

(i) where the estate owner is the public trustee, the person in receipt of the rents incident to the public trustee's estate, or, if there are no rents incident thereto, the person in occupation of the land;

(ii) where the estate owner is the official trustee of charity lands or such other trustee as aforesaid, the managing trustees or committee of management of the charity; and

(b) where under section nine of the Administration of Estates Act, 1925, the estate of any person who died intestate is vested in the Probate Judge, that judge shall not be deemed to be the owner of any land unit comprised in the estate, but upon administration being granted in respect thereof the administrator shall be deemed for the purposes of the charge of the tax to have been the owner as from the date of the death.

(2) For the purposes of this section—

(a) the expression "estate owner" has the same meaning as in the Law of Property Act, 1925, so, however, that in relation to an agreement for a lease, that expression means the person entitled to have vested in him the legal term agreed to be created:

(b) a lease granted for a term exceeding fifty years shall if it be not terminable at the option of the lessor before the expiration of fifty years be deemed to be such a lease notwithstanding that the lease is terminable at the option
of the lessee before the expiration of that period:

(c) a lease which contains an obligation to renew the lease for specified periods on specified conditions at the option of the lessee shall be deemed to be a lease granted for a term ending with the last of such periods, and the term of a lease granted pursuant to any such obligation shall be deemed to include the term under the lease containing that obligation:

(d) a lease which is, or takes effect as, a lease for a term of years determinable after the death or marriage of any person and a lease terminable at the option of the lessor before the expiration of fifty years shall be deemed to be a lease for a term not exceeding fifty years.

32. In this Part of this Act, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—

"Agricultural land" means land and buildings with respect to which, by reason of subsection (2) of section sixty-seven of the Local Government Act, 1929, no particulars are included in any valuation list, or which are deemed under that subsection to have no rateable value for the purposes of the list, but also includes any farmhouse occupied in connection with such land as aforesaid and any agricultural cottage so occupied which is on or contiguous to that land; and, in relation to any land occupied by or on behalf of the Crown, means any premises which if in rateable occupation would be agricultural hereditaments as defined by the Rating and Valuation (Apportionment) Act, 1928, and includes any such farmhouse or agricultural cottage as aforesaid:

"Agricultural buildings" and "cottage garden" have respectively the same meanings as in the Rating and Valuation (Apportionment) Act, 1928:
"Agricultural cottage" means, in relation to any land, a house used as a dwelling-house of a person who is employed in agricultural operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed:

"Agricultural purposes" means purposes of the following classes, that is to say:—

(a) the use of land as arable, meadow or pasture ground, or for a plantation or a wood or for the growth of saleable underwood, or, in relation to land exceeding one quarter of an acre, for poultry farming:

(b) the use of land as market gardens, nursery grounds, or orchards:

(c) the use of land as cottage gardens exceeding one quarter of an acre, or as allotments, including allotment gardens within the meaning of the Allotments Act, 1922,

and includes all purposes directly connected with any such class as aforesaid:

"Farmhouse" means, in relation to any land, a house used as the dwelling-house of the person who is primarily engaged in carrying on or directing agricultural operations on that land:

"Lease" includes an underlease or other tenancy and an agreement for a lease, underlease or tenancy, but does not include a mortgage; and "lessee" and "grant" have corresponding meanings:

"Local authority" means any body having power to levy a rate or to issue a precept to a rating authority and includes the corporation for which any such body acts for executive purposes; and "rate" and (except in relation to London) "rating authority" have the same meanings respectively as in the Rating and Valuation Act, 1925:
"Minerals" includes all minerals and substances in or under land of a kind ordinarily worked for removal by underground or by surface working:

"Mineral wayleave" has the same meaning as in the Finance (1909-1910) Act, 1910:

"Mortgage" has the same meaning as in the Law of Property Act, 1925:

"Playing field" means land used mainly or exclusively for the purposes of open air games or recreation other than horse racing, polo, coursing, dog racing, motor racing, or motorcycle racing:

"Road" does not in relation to any land unit include any road which the occupier alone is entitled to use, but save as aforesaid, includes any carriage-way or footway, whether a street, lane, mews, square, court, alley, passage, or of whatsoever other nature, and whether a thoroughfare or not:

"Valuation date" means, as respects the first valuation made under this Part of this Act, the first day of January, nineteen hundred and thirty-two, as respects the second valuation the first day of August, nineteen hundred and thirty-six, and, as respects every subsequent valuation, the fifth anniversary of the last preceding valuation date:

"Valuation period" means, in relation to any entries inserted or proposed to be inserted in a land values register for the purposes of the first valuation made under this Part of this Act, the period beginning on the first day of April, nineteen hundred and thirty-three, and ending on the thirty-first day of March, nineteen hundred and thirty-seven, and, in relation to any such entries for the purposes of any subsequent valuation, the period beginning at the end of the last foregoing valuation period and ending on the fifth anniversary of the end of that period:

"Works" does not include works of excavation or filling executed for the purpose of bringing the configuration of the soil to its actual formation,
but, save as aforesaid, means all works executed as improvements (not being buildings or erections), and includes fixtures, ditches, fence walls and other fences.

33. The provisions of this Part of this Act apply to land belonging to any Government Department or belonging to any public officer or body on behalf of His Majesty for government purposes or belonging to His Majesty in right of the Crown, and in relation to any such land bind the Crown and, for the purposes of the said provisions, the officer or body having the management of any such land shall represent His Majesty.

34. Any expenses incurred by the Commissioners in connection with the valuation of land for the purposes of this Part of this Act and any remuneration payable by virtue of the provisions of this Part of this Act to referees appointed under section thirty-four of the Finance (1909–10) Act, 1910, shall be paid out of moneys provided by Parliament.

35. In the application of this Part of this Act to Scotland—

(a) the Allotments (Scotland) Act, 1922, shall be substituted for the Allotments Act, 1922, and the First Schedule to the Agricultural Holdings (Scotland) Act, 1923, as originally enacted, shall be substituted for the First Schedule to the Agricultural Holdings Act, 1923:

(b) "agricultural land" means land which is shown in the valuation roll as agricultural lands and heritages:

(c) "Agricultural buildings" means buildings (other than dwelling-houses) included in any agricultural lands and heritages:

(d) references to the Edinburgh Gazette shall be substituted for references to the London Gazette:

(e) "local authority" means a county town or district council, for any reference to the council of a county borough there shall be substituted a reference to a town council, and for any reference to the council of a county district there shall be substituted a reference to a district council:
"easement" means "servitude", "tithe" means "teind", "mortgage" means "heritable security", and "mortgagor", "mortgaged estate" and "mortgage debt" shall be construed accordingly; "incumbrance" means "burden" and includes a burden or charge incident to tenure; "agreement" includes "feu charter", and any reference to a feu charter includes a reference to a feu disposition; and any reference to a drainage rate made under the Land Drainage Act, 1930, shall be construed as a reference to a rate leviable in pursuance of the Land Drainage (Scotland) Act, 1930:

(g) for any reference to property and rights which would by virtue of subsection (1) of section sixty-two of the Law of Property Act, 1925, have been deemed to be included in a conveyance of land, there shall be substituted a reference to such property and rights as would have been included in a disposition of the land in common form:

(h) any order of a referee as to costs shall be enforceable as a recorded decree arbitral:

(i) the Court of Session shall be substituted for the High Court provided that in the application of subsection (4) of section fourteen of this Act for any reference to the High Court there shall be substituted a reference to the judges of the Court of Session named for the purpose of hearing appeals under the Valuation of Lands (Scotland) Acts, and an appeal shall lie to the House of Lords from any decision of the Court of Session or of the said judges under this Part of this Act:

(j) the sheriff court shall be substituted for the county court and an appeal shall lie from any decision of the sheriff court under this Part of this Act to the aforesaid judges in the case of a decision under section fourteen of this Act and to the Court of Session in any other case.

(k) for the purposes of section eighteen of this Act—

(i) for the references to lands, tenements, and hereditaments there shall be substituted references to lands and heritages;
(ii) where the annual value of any lands and heritages has been assessed on the basis that local rates in respect thereof are payible by the landlord, that value shall be reduced to such amount as would have been assessed if those rates had been payible by the occupier:

(l) “owner”—

(i) in relation to any land subject to a lease granted for a term exceeding fifty years which has commenced means the tenant under the lease, or where there are two or more such leases means the tenant under the lease which will first expire;

(ii) in relation to any other land means, in the case of land subject to a life-rent, the life-renter, and in the case of land under an entail, the institute or heir of entail in possession, and in any other case, the owner of the fee:

(m) the provisions of paragraphs (b), (c) and (d) of subsection (2) of section thirty-one of this Act shall apply for the purposes of the immediately preceding paragraph of this section in like manner as they apply for the purposes of the said section thirty-one:

(n) for the purposes of paragraph (a) of the proviso to subsection (1) of section seventeen of this Act the expression “annual value” means the gross annual value appearing in the valuation roll in force on the first day of January in the year in question or where no such value appears in the said valuation roll the gross annual value as determined by the Commissioners:

(o) where the person on whom the tax chargeable in respect of any land unit is liable in payment in respect of that unit of any feu duty he shall on paying the tax for any year of charge be entitled to recover from the person who was the superior on the first day of January in that year a sum equal to one twelfth of the feu duty payable in respect of that year or to the whole amount of the tax so paid, whichever is the less, and any sum so recoverable from any person may be deducted from the instalment of feu duty, if
any, payable to him next after the date on which the tax is paid. Provided that, where two or more land units are subject to a feu duty which has not been allocated, the sum recoverable as aforesaid from the person to whom such feu duty is payable shall be, in respect of each unit, either one twelfth of such part of the total feu duty as bears the same proportion thereto as the land value of that unit bears to the total of the land values of all the units subject to the feu duty, or the whole amount of the tax paid in respect of the unit, whichever is the less:

\((p)\) where under the last foregoing paragraph or under this paragraph or under section twenty of this Act any sum is recovered from a person who is himself liable in payment in respect of the land unit of any feu duty, he shall be entitled to recover from the person who was on the first day of January in the year of charge the superior in the feu charter or contract under which such feu duty is payable a sum equal to one twelfth of such feu duty payable in respect of that year or to the whole amount of the sum so recovered, whichever is the less, and any sum recoverable under this paragraph from any person may be deducted from the instalment of feu duty, if any, payable to him next after the date on which the first mentioned sum was recovered:

\((q)\) the provisions of the last two foregoing paragraphs shall have effect notwithstanding any agreement made before the passing of this Act:

\((r)\) the provisions of subsection \((5)\) of section twenty of this Act shall apply to any person to whom any feu duty is payable in respect of a unit in like manner as they apply to the receiver therein mentioned:

\((s)\) any reference in this Part of this Act to provisions relating to the recoupment of leaseholders by lessors shall be deemed to include a reference to the provisions of paragraphs \((o)\) and \((p)\) of this section, and reference to recovery by a leaseholde
first-mentioned provisions shall be construed accordingly:

(t) for the purposes of sections twenty-four and twenty-five of this Act any land unit in respect of which a feu duty is payable shall be deemed to be subject to a lease granted for a term exceeding fifty years which has commenced, and any reference in the said sections to any such lease shall be construed accordingly:

(u) section twenty-six of this Act shall apply to a feu charter or contract and to the feuar or vassal thereunder in like manner as it applies to a lease and to the lessee thereunder:

(v) in the foregoing provisions of this section references to a feu contract, a superior, a feuar, and a feu duty shall be deemed to include, respectively, references to a contract of ground annual, a creditor therein, a debtor therein, and a ground annual:

(w) section twenty-eight of this Act shall apply on the occasion of any grant of a feu or of the creation of a ground annual in like manner as it applies on the occasion of a transfer on sale, and the expression "transferee" shall be construed accordingly and the said section shall not apply with respect to any instrument relating solely to shooting or fishing rights, or to a servitude:

(x) regulations may be made by the Commissioners for dispensing with the production of any instrument and the furnishing of particulars thereof under section twenty-eight of this Act in cases where arrangements are made for obtaining such particulars through any register of sasines, and where provision is made for dispensing with such production or furnishing of particulars, it shall be the duty of the Keeper of the General Register of Sasines, and of the keeper of any local register of sasines to furnish to the Commissioners particulars of instruments presented for registration or registered in their respective registers as may be prescribed by regulations of the Commissioners, and in any such case the provisions of subsection (4) of the said section twenty-eight shall not apply:
(y) the Court of Session shall have power by Act of Sederunt to make rules with regard to appeals to that court or to the judges of that court referred to in paragraph (i) of this section or to the sheriff court under this part of this Act:

(z) subsection (3) of section thirty of this Act shall not apply.

PART IV.

MISCELLANEOUS AND GENERAL.

36.—(1) The Treasury may at any time within the financial year ending on the thirty-first day of March, nineteen hundred and thirty-two, advance to the Road Fund out of the Consolidated Fund of the United Kingdom or the growing produce thereof (in addition to any advances made to the Road Fund under section twenty-seven of the Finance Act, 1928) such further sums, not exceeding in the aggregate nine million pounds, as may be required for the purpose of making any payments falling to be made out of the Road Fund on account of expenditure incurred in respect of the construction or improvement of roads within the meaning of the Development and Road Improvement Funds Act, 1909, including any such construction or improvement undertaken in pursuance of schemes expedited on account of the existing conditions of employment, which cannot be met out of the income of the Road Fund.

(2) Any sums advanced under this section, together with interest thereon, or on such part thereof as is for the time being outstanding, at such rate as may be fixed by the Treasury, shall be charged on the Road Fund, and the said sums shall be repaid out of the Road Fund to the Exchequer by such instalments and at such dates between the first day of April, nineteen hundred and thirty-six and the thirty-first day of March, nineteen hundred and forty-one, as the Treasury may determine.

Any interest chargeable as aforesaid shall be paid annually on such date as the Treasury may determine.

(3) For the purpose of providing for the issue of sums out of the Consolidated Fund under this section, or for the repayment to that Fund of all or any part of any sums so issued, or for the paying off of any