1974. No. 159 **[C]**

LANDS TRIBUNAL

Capital Gains or Corporation Tax Rules

RULES, DATED 8TH JULY 1974, MADE BY THE DEPARTMENT OF FINANCE UNDER SECTION 9 OF THE LANDS TRIBUNAL AND COMPENSATION ACT (NORTHERN IRELAND) 1964.

The Department of Finance, after consultation with the President of the Lands Tribunal for Northern Ireland, and in exercise of the powers conferred on it by section 9 of the Lands Tribunal and Compensation Act (Northern Ireland) 1964(a) and of all other powers enabling it in that behalf, hereby makes the following rules:

Citation

1. These rules may be cited as the Lands Tribunal (Land Values for Capital Gains or Corporation Tax) Rules (Northern Ireland) 1974.

Interpretation

2. In these rules—

"the Act" means the Taxes Management Act 1970(b);

"General Commissioners" and "Special Commissioners" have the same meaning respectively as in the Act;

"the Tribunal" means the Lands Tribunal for Northern Ireland;

"the registrar" means the registrar for the time being of the Tribunal;

"the General Rules" means the Lands Tribunal Rules (Northern Ireland) 1964(c).

Application of rules

3. These rules shall apply to a question of the value of any land or of a lease of land referred to the Tribunal under section 47(1) of the Act.

Institution of proceedings

4. A question as to the value of any land or of a lease of land under section 47(1) of the Act shall be referred by the Court or the General Commissioners or the Special Commissioners hearing the appeal in which the question arises, or before the hearing of that appeal, by the inspector of taxes, by sending to the registrar a notice of reference in Form 6A in the Schedule, together with sufficient copies for service upon each of the other parties to the appeal.

A certified copy of any order or direction in respect of the question for determination shall be sent to the registrar with the notice of reference.

Application of the General Rules

5. A reference pursuant to Rule 4 shall be deemed to be a reference under Part VI of the General Rules and subject to these rules Part VI and Part VII of the General Rules shall apply thereto so far as practicable.

(a) 1964. c. 29 (N.I.).
(b) 1970. c. 9.
(c) S.R. & O. (N.I.) 1964, No. 201.

Hearing in camera

6. Where the appeal in which the question arises may be heard in camera the President or the Tribunal may upon the application of any party order a hearing in camera.

Application for case stated

7. An application for a case stated for the decision of the Court of Appeal shall be made by notice in writing to the registrar specifying the point of law upon which the case is sought within 30 days of the decision of the Tribunal.

Notice of decision

8. The registrar shall send a copy of the decision of the Tribunal to every party who has appeared before the Tribunal and to the Court or the General Commissioners or the Special Commissioners which referred the question of valuation to the Tribunal.

Fees exemption

9. No entry or hearing fees shall be payable under items 2 and 4 of Schedule 2 to the General Rules.

Sealed with the Official Seal of the Department of Finance for Northern Ireland this 8th day of July 1974.

(L.S.) *C. F. Darling,*
Assistant Secretary.