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Central Landowners' Association.

THE
Agricultural Landowner's
Handbook

ON

TAXATION

(Taxes, Rates, Tithe, Death Duties,
Stamp and Licence Duties, etc.)

*A brief guide to law and practice in England and
Wales*

FIFTH EDITION

Revised and Enlarged

November, 1936

BY

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Surveyors' Institution; Fellow of the Land Agents Society; Silver Medalist of
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Ownership of Land."*

With a Foreword by

The Right Hon. LORD CLINTON, G.C.V.O.

(Past-President of the C.L.A.)

LONDON:

Published by the Central Landowners' Association,
7 Charles Street, St. James's Square, S.W.1.

X723.3.N4

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11039

PREFACE TO THE FIFTH EDITION

THREE years have elapsed since the publication of the fourth edition of this Handbook, and while periodical revision is inevitable in order to keep abreast of changes in the law relating to taxation of land, the issue of a fifth edition became imperative after the passing of the Tithe Act, 1936, which extinguished tithe rentcharge, and substituted redemption annuities for a period of 60 years. Parts of the handbook have been amplified in the light of additional experience of the last three years, and in the hope of making it as complete a guide as possible, chapters have been added summarising stamp and licence duties, and national insurance, affecting the owner of agricultural property.

The help obtained from well-known works of reference, and to Mr. J. B. Richardson, Standing Counsel to the S.L.A., is again gratefully acknowledged.

R. S. G.

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LONDON, S.W.1.

November, 1936.

FOREWORD

CHANGES in the law and practice relating to agricultural land follow each other in quick succession. Recent legislation, such as the Tithe Act, 1936, and the annual Finance Acts, etc., etc., have introduced many complications which have to be carefully studied and understood. It is consequently of the utmost importance that those in charge of the management of agricultural estates should have the most intimate knowledge of these subjects to enable them to take full advantage of such reliefs and exemptions which the law allows, and for this purpose they must have easy access to complete and accurate information on the many rules dealing with the methods of assessment and of the incidence of rating and taxation.

Mr. Gardiner, by a very close and constant study, has made himself master of a most intricate subject, and his gift of clear thinking and clear exposition enables him to act as a very safe guide to those whose constant duty it is to translate legislative matters, departmental rulings and High Court decisions into the practice of estate management.

This book follows the general design of previous editions and sets out the provisions of various Acts and Rules governing the different subjects with useful explanatory comments undisturbed by any undue amount of detail. A very complete index enables the inquirer to find with

ease the answer to any question on which he may be in doubt.

I am confident that this edition will receive the same welcome as that accorded to its predecessors, and it certainly places owners under a renewed obligation to Mr. Gardiner for his work on this subject, in addition to the many years of service he has spent in the interests of agricultural landowners as Secretary of the Central Landowners' Association.

CLINTON.

CONTENTS

CHAPTER	PAGE
PREFACE	3
FOREWORD BY LORD CLINTON	4
I. INCOME TAX, SCHEDULE A—OWNERSHIP OF LAND	7
II. INCOME TAX, SCHEDULE A—THE MAINTENANCE CLAIM	27
III. INCOME TAX, SCHEDULE B—OCCUPATION OF LAND	51
IV. INCOME TAX, SCHEDULE D	62
V. TAXATION OF MINERAL RIGHTS	73
VI. INCOME TAX—GENERAL PROVISIONS	77
VII. SUR-TAX	85
VIII. LAND TAX	90
IX. LOCAL RATES	94
X. LAND DRAINAGE RATES	130
XI. TITHE RENTCHARGE AND THE TITHE ACT, 1936 .	134
XII. THE DEATH DUTIES—ESTATE DUTY	174
XIII. VALUATION OF PROPERTY FOR ESTATE DUTY .	184
XIV. SUCCESSION DUTY	192
XV. LEGACY DUTY	195
XVI. TAXATION OF LANDED ESTATE COMPANIES .	198
XVII. STAMP DUTIES AND LICENCE DUTIES AND NATIONAL INSURANCE CONTRIBUTIONS	213
APPENDIX	233
INDEX	235

APPENDIX

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INDEX

A.

ABATEMENTS—

- Income Tax, 81-84
- Land Tax, 91

ACCOUNTS—

- Farm, under Schedule B or D, 53-55
- Maintenance Claim, 49
- Woodlands, 66

ADDITIONAL ASSESSMENTS, 78, 86

ADVERTISEMENT STATIONS (RATING) ACT, 1889, 124

AGENT—

- Income Tax Appeals, 79, 80

AGRICULTURAL BUILDINGS, 109, 161

AGRICULTURAL HEREDITAMENTS, 108

AGRICULTURAL DEPRESSION—

- Relief under Schedule A, 23
- .. Schedule B, 59

AGRICULTURAL LAND—

- Definition of, 108, 161
- Estate Duty, 177, 187
- Relief from Rates, 95, 109
- Schedule B, 51
- Sporting Rights, 12, 115, 187

AGRICULTURAL RATES ACT, 1929, 94

ANNUAL CHARGES, deduction of tax, 20

ANNUAL VALUE—

- Deduction from, under Schedule A, 14
- Drainage Rates, 131
- Income Tax, 7, 51
- Land Tax, 90
- Rating, 104
- Remission of Redemption Annuities, 166

APPEALS—

- Death Duties, 186
- Drainage Rates, 133
- Income Tax, 65, 79
- Land Tax, 91
- Rating, 127
- Sur-Tax, 89

ARREARS—

- Drainage Rates, 133
- Income Tax, 21, 60, 64
- Land Tax, 91
- Rates, 96
- Tithe Redemption Annuities, 164, 171

ASSESSMENT—

- Areas, 95
- Drainage Rates, 131
- Income Tax, Schedule A, 7
 - „ Schedule B—Land used for husbandry, 51
 - „ Schedule B—Land not used for husbandry, 60
 - „ Schedule D, 62
- Land Tax, 90
- Mineral Rights Duty, 74
- Rates, 105
- Sur-Tax, 86
- Year of, 21

B.**BARRISTER—**

- Income Tax Appeals, 80
- Rating Appeals, 128

BRINE, 73**C.**

- CARETAKER, of unoccupied houses, 96
- CATTLE DEALERS, income tax assessment, 58
- CHANCELS, liability for repair, 169

COLLECTION—

- Income tax, 21
- Land Tax, 91
- Rates, 97
- Tithe Redemption Annuities, 164, 165

COMPANIES, 198**COMPENSATION LEVY, 40, 226****COMPULSORY RATING OF OWNERS, 97****COPIES—**

- of Tithe apportionments, 138
- of Valuation List, 103

CORN RENTS, 136, 168**CUSTODY AND INSPECTION OF TITHE DOCUMENTS, 137****D.****DEDUCTIONS FROM ANNUAL VALUE—**

- Estate Duty, 185
- Income Tax, Schedule A, 14
 - „ Schedule B, 52
- Rating, 104, 107

DEMAND NOTES, 97**DEPRECIATION OF PLANT AND MACHINERY, 56, 67, 68****DE-RATING ACTS, 95, 109****DISCOUNT FOR PROMPT PAYMENT, 65**

DISTRESS—

- Recovery of Income Tax, 21, 60, 64
- " Land Tax, 91
- " Rates, 96
- Tithe Redemption Annuities, 164, 167
- Tithe Rentcharge, 141, 164, 171

E.**ELECTRICITY WAYLEAVES, 11****EMPLOYEES' COTTAGES—**

- Income Tax Assessment, 40,
- Maintenance Claim, 45, 48
- Rating Assessment, 111

ESTATE COMPANIES, 198**ESTATE DUTY—**

- Aggregation, 178
- Agricultural Property, 177, 187
- Basis of Valuation, 184
- Companies, 204
- Deductions from Annual Value, 185
- Definition of, 174
- Example of Valuation, 187
- Exemptions from, 181
- Free Estate, 175
- Furniture, farming stock and similar effects, 186
- Incumbrances, 175
- Instalments, 179
- Intestacy, 175
- Necessary Outgoings, 190
- Particulars of Property, 184
- Payment of, 179
- Personal Property, 175
- Persons accountable, 180
- Quick Successions, 180
- Rates of Duty, 176, 177
- Real Property, 175
- Settled Property, 175
- Stocks and Shares, 186
- Timber, 188

ESTATE WORKSHOP, rating of, 114**EXEMPTIONS—**

- Estate Duty, 181
- Income Tax, 81
- Land Tax, 91
- Legacy Duty, 196
- Succession Duty, 193

EXTRAORDINARY TITHE RENTCHARGE, 154, 164**EXTRAORDINARY TRAFFIC, 121**

F.

- FARMHOUSE, Rating Assessment of, 111
 FARMING LOSSES, 54
 FIRE INSURANCE, 43, 48
 FISHING RIGHTS, 12, 115, 120, 187
 FLOOD AND TEMPEST—
 Relief from Income Tax, Schedule A, 22
 Schedule B, 59
 FORMS— " "
 Estate Accounts, 49
 Farm Accounts, 54
 Maintenance Claim, 33
 Returns for Rating, 100
 Woodlands, 67
 FURNISHED HOUSES—
 Income Tax Assessment, Schedule D, 68
 Rating Assessment, 96

G.

- GARDENS AND PLEASURE GROUNDS, Schedule B Assessment, 60
 GENERAL POST OFFICE—
 Telegraph and Telephone Poles, 11
 GENERAL RATE, 96
 GLASSHOUSES, 46
 GROSS VALUE, for Rating Purposes, 104

H.

- HEALTH INSURANCE CONTRIBUTIONS, 48, 229
 HOME FARM—
 Income Tax Assessment, 9
 Repairs, 38
 HOUSEHOLD EXPENSES, Schedule B—Assessment of farm, 55

I.

- INCOME TAX—
 Additional Assessments, 78
 Allowances and Deductions, 81
 Appeals, 79
 Children, 83
 Companies, 198
 Dependent Relatives, 83
 Earned Income, 81
 Exemption Limit, 81
 Fines and Penalties, 78
 General Provisions, 77

INCOME TAX (contd.)—

- Housekeeper, 83
- Life Insurance, 84
- Maintenance Claim, 27
- Personal Allowance, 81
- Place of Assessment, 78
- Rate of Tax, 78
- Redemption Annuities, 165
- Repayment Claims, 79
- Schedule A, 7
- Schedule B, 51
- Schedule D, 62
- Surcharges, 78

INCOMING OCCUPIER, liability for rates, 96

INCREASE OF RENT AND MORTGAGE INTERESTS (RESTRICTIONS)

ACTS—

- Effect on Rating Assessment, 106
- Special provisions, 124

INDUSTRIAL HEREDITAMENTS, 114

INFORMAL APPORTIONMENTS OF TITHE RENTCHARGE, 140, 161

INSPECTION—

- of Tithe Maps and Apportionments, 137
- of Valuation Lists, 103

INSURANCE—

- Fire, 43, 48
- Life, 84
- National, 229

L.

LAND—

- Agricultural, definition of, 108
- Occupied by owner, 9, 20, 23, 24, 38, 40, 47, 52, 55, 65, 68, 110, 114, 142, 167

LAND DRAINAGE RATES—

- Agricultural Land, 131
- Annual Value, 131
- Appeal, 133
- Catchment Area, 130
- " Board, 130
- County Rate, 130
- Drainage Board, 131
- Land, 131
- Occupier's Rate, 131
- Owner's Rate, 131
- Private Inclosure Acts, 130
- Recovery, 133

LAND TAX—

- Appeals, 91
- Arrears, 91

LAND TAX (contd.)—

- Charge of, 90
- Companies, 204
- Deduction from Annual Value, Schedule A, 90
- Exemptions, 91
- Farmer-owner, 92
- Rate in the £, 90
- Redemption, 92
- Relief, 91
- Time of payment, 91

LANDS IMPROVEMENT COMPANY, 43, 186**LEGACY DUTY—**

- Basis of charge, 195
- Definition of, 174
- Exemptions from, 196
- Payment of, 197
- Rate of, 195

LICENCES—

- Appraiser, 226
- Armorial Bearings, 219
- Auctioneer, 226
- Brewers and Beer Dealers, 226
- Carriages, 219
- Dogs, 220
- Excise, 226
- Firearms, 220
- Game, 220
- Game-Dealers, 220
- Gamekeepers, 220
- Gun, 221
- House Agents, 226
- Local Taxation, 219
- Lorries, 223
- Male Servants, 221
- Mechanically Propelled Vehicles, 221
- Motor Cars, 224
- Mowing Machines, 222
- Post Office, 226
- Refreshment Houses, 226
- Road and Rail Traffic Act, 1933, 225
- Steam Engines, 222
- Threshing Tackle, 222
- Tobacco Growers, 226
- Tractors, 222
- Wireless, 226

LIFE INSURANCE (see Insurance).**LIMITATION OF ACTIONS—**

- Land Tax, 91

LOCAL GOVERNMENT ACT, 1929, 94, 109, 111**LOST RENTS, relief from tax in respect of, 23**

M.

MACHINERY AND PLANT—

Income Tax Allowance for Depreciation, 56

Non-rateable, 11, 72, 122

Rating Assessment, 122

MAINTENANCE CLAIM—

Accounts, 33

Additions and Improvements, 43

Admission of, 29

Agent's Salary, 48

Ancient Monuments, 32

Average of five years' expenditure, 27

Beneficial occupation, 29

Companies, 198

Compensation Levy, 40

Expenditure admitted, 40

Expenditure excluded, 39

Home Farm, 38

Improvements, 42

Insurance Premiums, 48

Lands Improvement Company, 43

Maintenance, 40

Management, 48

Mansion House, 45

Materials produced on Estate, 45

New Owners, 30

Origin of, 27

Pensions, 45

Recent purchaser, alternative basis, 30

Relief before payment of tax, 31

Rents in excess of assessment, 30

Repairs, 44

Replacement, 41

Sale of parts of Estate, 32

Statutory basis, 27

Subscription to Cottage Hospital, 45

Sur-Tax Assessment, 49

Time for making claim, 32

Unemployment Insurance Premiums, 48

Vermin Killing, 46

Voida, 32

Vouchers, 38

Woodlands, 47

MANORIAL INCIDENTS, 71

MANSION HOUSE—

Assessment of, 9, 113

Companies, 198

Maintenance Claim, 45

MARKET GARDENS—

Income Tax Assessment, 58

MATERIALS PRODUCED ON ESTATE, 45
MILK SELLERS, Income Tax Assessment, 58

MINERAL RIGHTS—

Assessment, 73
 Coal, 75
 Exemptions, 74
 Free Coal to Lessee, 76
 Management, Costs of, 75
 Mineral Rights Duty, 73
 Mineral Wayleave, 75
 Rental Value, 74
 Returns, 74
 Royalties Welfare Levy, 75
 Working year, 74

MISTAKE, in Income Tax Returns, 21, 63
MORTGAGE INTEREST, Tax upon, 20

N. .

NATIONAL Insurance, 48, 229

NON-RATEABLE Machinery, 11, 72, 122

NOTICE—

of appeal, 65, 79, 89, 91, 125, 133, 166, 186
 of assessments, 13, 79, 103
 of claims, 53, 66, 81
 of liability to Sur-Tax, 85
 of objection, 79, 125

O.**OBJECTIONS—**

to Income Tax Assessments, 79
 to Valuation Lists, 125

OBSOLESCENCE ALLOWANCE, 57

OCCUPIER—

Change of, 22, 67, 96
 Deduction of Income Tax from Rent, 22
 Liability for Income Tax, 7, 21
 „ Land Tax, 90
 „ Rates, 96

OWNER-OCCUPIER—

Income Tax Assessment, 8, 52
 Rating Assessment, 106

P.**PARISH COUNCILS—**

Rating Powers, 123

PARK—

Income Tax Assessment, Schedule B, 60
 Rating Assessment, 110

PAYMENT, time of—

- Estate Duty, 179
- Land Tax, 91
- Legacy Duty, 197
- Schedule A, Income Tax, 21
- Schedule B, " 60, 61
- Schedule D, " 64, 65
- Sur-Tax, 88
- Tithe Redemption Annuity, 165

PERMANENT PASTURE, 56

POST OFFICE POLES, 11

PRECEPTS, 95, 130

PROPERTY TAX (see Schedule A)

PROPOSAL FOR AMENDMENT OF VALUATION LIST, 126

PURCHASE OF LAND—

- Liability to Tithe Redemption Annuity, 168
- Maintenance Claim, alternative basis, 30

PYLONS, 11

Q

QUARTER SESSIONS—

- Appeal to, 127, 133
- Quinquennial Assessments, 12, 95, 99

R

RATES, LOCAL—

- Administration, 94
- Advertisement Stations (Rating) Act, 1889, 124
- Agricultural Buildings, 95, 107, 109
- Agricultural Hereditaments, 108
- Agricultural Land, 108
- Appeal to Quarter Sessions, 127
- Arbitration, 128
- Assessment, basis of, 104
- Assessment Committee, 95, 99, 100, 102
- Barnes' Act, 129
- Caretaker, 96
- Change of occupation, 96
- Companies, 214
- Compounding for Rates, 97
- Council in Appeals, 128
- Demand Notes, 97
- De-rating, 95, 109
- General Rate, 96
- Gross Value, 104
- Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, 124
- Industrial Buildings, 114

RATES, LOCAL (contd.)—

- Inspection of Premises, 102
- Machinery and Plant, 122
- Net Annual Value, 105
- Objection to Valuation List, 125
- Occupation defined, 96
- Occupying Owner, 106
- Personal charge on the occupier, 96
- Proposal for amendment of Valuation List, 126
- Prospective value, 106
- Rateable Value, 105
- Rating Act, 1874, 115
- Rating Areas, 95
- Rating Authorities, 94
- Rating and Valuation Act, 1925, 94
- Recovery, 96
- Rent Restrictions (Notices of Increase) Act, 1923, 125
- Repairs, allowance for, 107
- Returns from owners and occupiers, 100
- Special Lists, 104
- Special Rate, 96
- Special Statutory Provisions, 124
- Sporting Rights, 115
- Statement of Rates Act, 1919, 124
- Tied Cottages, 98, 111
- Uniformity of Valuation, 95, 106
- Unoccupied Houses, 96
- Valuation List, 99
- Woodlands, 114

RATING ACT, 1874—

- Assessment of Sporting Rights, 115

RATING AND VALUATION ACT, 1925, 94

" " 1928, 94

" " (APPORTIONMENT) ACT, 1928, 94, 108

RECOVERY OF—

- Drainage Rates, 133
- Income Tax, 21, 60, 61, 64
- Land Tax, 91
- Rates, 96
- Tithe Redemption Annuities, 167

REDEMPTION OF—

- Land Tax, 92
- Tithe Redemption Annuities, 167
- Tithe Rentcharge, 149

RELIEF FROM—

- Estate Duty, 178, 179, 180, 181, 185, 187, 188
- Income Tax, 22, 27, 53, 54, 59, 62, 81
- Land Tax, 91
- Legacy Duty, 196
- Rates, 95, 109

RELIEF FROM (contd.)—

- Succession Duty, 193
- Tithe Redemption Annuities, 165

RENT—

- Ground Rent, tax on, 20
- "Rack rent," definition of, 8
- Rentcharge, deduction of tax, 20

REPAIRS—

- Income Tax statutory allowance for, 16
- Maintenance Claim, 44
- Rates, deduction for, 107

REPLACEMENTS (see Maintenance Claim).

RIVER BANKS, 16

ROYALTIES WELFARE LEVY, 75

S.

SALE OF LAND—

- Adjustment of Maintenance Claim, 32
- Estate Duty, 184

SAWMILL, 114

SEA WALLS AND EMBANKMENTS, 16

SCHEDULE A, INCOME TAX—

- Agricultural depression, 23
- Annual charges, 20
- Annual value, 7
- Appeals, 79
- Assessment, additional, 78
- " basis of, 7
- " examples of, 24
- " place of, 78
- " Quinquennial, 12

- Beneficial Occupation, 10
- Change of occupiers, 22
- Collection, 21
- Companies, 198
- Deductions from Annual Value, 14
- Deduction from Rent by Tenant, 22
- Drainage Rates, 16
- Electricity Wayleaves, 11
- Employees' Cottages, 10
- Fines and Penalties, 78
- Flood and Tempest, 22
- General Commissioners, 77
- General Rule, 7
- Home Farm, 9
- Land in hand, 9
- Land Tax, 16
- Lost Rents, 23

SCHEDULE A, INCOME TAX (contd.)—

- Maintenance Claim, 16, 19, 27
- Mansion House, 9
- Notice of Appeal, 79
- Notice of Assessment, 13
- Owner-occupier, 8, 9
- Park, 9
- Payment, time of, 21
- Rack Rent, 8
- Rate of Tax, 78
- Rates, deduction of, 16
- Rating Assessment, 8, 10, 14
- Redemption Annuity, 165
- Rent paid by Forestry Commission, 10
- Repairs, statutory allowance for, 16
- Repayment Claims, 22, 27, 79
- Sea Walls and Embankments, 16
- Sporting Rights, 12
- Surcharges, 78
- Telegraph and Telephone Poles, 11
- Voids, 20
- Woodlands, 9

SCHEDULE B, INCOME TAX—

- Accounts, 54
- Agricultural depression, 59
- Assessment, basis of, 51
 - examples of, 52, 59
- Cattle Dealers, 58
- Companies, 199
- Depreciation of Plant and Machinery, 56
- Earned Income Allowance, 52, 61, 81
- Farmhouse, 52, 55
- Farmers' Options, 53
- Flood and Tempest, 59
- Game-rearing, Land used for, 60
- Gardens and Pleasure Grounds, 60
- Grazing, Seasonal, 58
- Household expenses, 55
- Labourers' cottages, 52
- Land not used for Husbandry, 60
- Land used for Husbandry, 51
- Losses in farming, 54
- Market Gardens, 58
- Milk Sellers, 58
- Moorland, 60
- Nurseries, 58
- Occupying Owner, 52
- Parks, 60
- Poultry farmers, 51
- Statutory Income, 51

SCHEDULE B, INCOME TAX (contd.)

- Stud Farms, 51
- Tenant Farmer, 52
- Valuation of stock, 56
- " tenantright, 58
- Woodlands, 61

SCHEDULE D, INCOME TAX—

- Accounts, 62, 66
- Appeals, 65
- Basis of assessment, 62
- Cattle Dealers, 72
- Change in occupation of Woodlands, 67
- Companies, 199
- Computation of profits, 62
- Earned Income Allowance, 64
- Farmers option of assessment under, 68
- Furnished houses, 68
- Grazier's profit, 68
- Husbandry, 68
- Losses, relief in respect of, 62
- Milk Sellers, 72
- Mistake in return, 63
- New Plantations, 66, 67
- Notice of election, 66
- Payment, time of, 64
- " in advance, 65
- Special subjects formerly assessed under Schedule A, 69
- Woodlands, 65

SMALL TENEMENTS—

- Compounding for rates, 97
- Schedule A assessment, 10, 21

SPORTING RIGHTS—

- Income Tax assessment, 12
- Rating assessment, 115

STAMP DUTIES—

- Affidavit, 214
- Agreement, 214
- Appointment of Trustee, 215
- Appraisalment, 215
- Apprenticeship Indentures, 215
- Arbitration Award, 215
- Articles of Association, 216
- " Partnership, 216
- Award, 215
- Bond, 218
- Capital Duty, 216
- Companies Act, 216, 218
- Conveyance or Transfer, 216
- Copy or Extract, 216
- Corporation Duty, 216

STAMP DUTIES (contd.)—

- Counterpart Lease, 216, 217, 218
- Deed, 216
 - „ of Partnership, 216
- Duplicate or Counterpart, 216
- Electricity Wayleave Agreement, 216
- Extract, 216
- Furnished Houses, 217
- Hire Purchase Agreements, 217
- Indentures, 215
- Instruments of Transfer, 217
- Leases, 217
- Licence to Assign, 218
- Loan Capital, 216
- Memorandum of Association, 218
- Mortgage, 218
- Partnership, 216
- Penalties, 213
- Power of Attorney, 219
- Proxy, 219
- Receipts, 219
- Share Capital, 216
- Stamping, 214
- Statutory Declaration, 214
- Unstamped Documents, 213
- Valuation (*see* APPRAISEMENT)
- Vesting Deed, 219
- Voluntary Disposition, 219
- Voting Paper, 219

STATEMENT OF RATES ACT, 1919, 124**STUD FARMS, 51****SUCCESSION DUTY—**

- Basis of charge, 193
- Definition of, 175
- Exemptions from, 193
- Payment of, 193
- Rates of, 192
- Timber, incidence on, 193

SUR-TAX—

- Appeals, 89
- Assessment, basis of, 86
 - „ example of, 88
- Deductions allowed, 87
- Interest on instalments of Estate and Succession Duty, 87
- Losses on Farms and Woodlands, 87
- Maintenance Claim, 87
- Mineral Rights Duty, 75
- Rates of tax, 88
- Royalties Welfare Levy, 76
- Time of payment, 88

T.

TAXES—

Land Tax, 90	
Schedule A, Income Tax, 7	
" B, " 51	
" D, " 62	
Sur-Tax, 85	

TELEGRAPH AND TELEPHONE POLES, 11

TEXT BOOKS, 233

TITHE ACT, 1936—

Agricultural land, 161
Annuities, 159, 164, 165
Apportionments, 161
Arrears of Tithe Rentcharge, 164, 171
Chancel Repairs, 169
Commission, Tithe Redemption, 160, 162
Compensation Stock, 172
Compulsory Redemption, 167
Corn Rents, 168
Documents, 160
Extinguishment of Tithe Rentcharge, 159, 163
Extraordinary Tithe Rentcharge, 164
Government Stock, 159, 172
Income Tax Deduction, 165
Land Tax, 170
Land washed away by Sea, 169
Lay Tithe-owners, 170
Owner of land, 161
Rates, 170
Recovery of Arrears, 167
Redemption Annuities, 159, 164, 165, 167
Reduction of Annuity, 167
Remission of Annuities, 165
Repair of Chancel, 169
Schedule A, 165
Schedule B, 166
Tithe Redemption Commission, 160, 162
" Rentcharge, 160, 163
Voluntary Redemption, 167

TITHE RENTCHARGE—

Altered apportionment, 140
Amount owned by different classes of tithe-owners, 139
Appointed Day, 139
Apportionment, 138
Appropriate Tithes, 135
Assessment for Income Tax, 147
" Land Tax, 148
" Rates, 144
Average amount per acre, 140
Capitular Tithes, 135

TITHE RENTCHARGE (*contd.*)—

- Churchwardens, 138
- Commutation of, for land, 155
 - .. Tithe, 136
- Commuted Value, 138
- Composition Real, 136
- Compulsory Redemption, 149
- Corn Rents, 136
- Custody of Documents, 137
- Definition of Tithes, 135
- Diocesan Registry, 137
- Ecclesiastical Tithe Rentcharge (Rates) Act, 1920 and 1922, 1
- Effect of redemption on rating of Land, 152
- Extraordinary Tithe Rentcharge, 154
- Farm Apportionment, 137
- Field Apportionment, 137
- Great Tithes, 135
- Impropriate Tithes, 135
- Inclosure Acts, 136
- Income Tax Assessment, 147
- Informal Apportionments, 140
- Inspection of documents, 137
- Land Tax Assessment, 148
- Law of Property Act, 1925, 150
- Lay Tithe, 135
- Lighting and Watching Act, 1833, 146
- Maps, 137
- Merger, 155
- Mixed Tithes, 134
- Modus, 136
- Nature of Tithes, 135
- Occupation Apportionment, 137
- Origin of, 135
- Ownership of, 139
- Parish Councils, 138
- Payment of, 141
- Personal Tithes, 134
- Poor Relief Act, 1601, 144
- Predial Tithes, 134
- Public Health Act, 1875, 146
- Queen Anne's Bounty, 136, 149, 151, 158
- Recovery of, 141
- Rectorial Tithe, 135
- Redemption of Ecclesiastical Tithe, 150, 151
 - .. Lay Tithe, 150, 152
- Remission of, 143
- Septennial average, 139
- Settled Land Act, 1925, 150
- Sinking Fund Payment, 149
- Small Tithes, 135

TITHES RENTCHARGE (contd.)—

- Stabilised value, 139
- Statutes of Limitations, 142
- Subdivision of Land, 150
- Tithe Act, 1925, 139
- .. Annuities Apportionment Act, 1921, 150
- .. Rentcharge (Rates) Act, 1899, 146
- Vicarial Tithes, 135
- Welsh Church Act, 1914, 139
- Welsh Church Commissioners, 139

U.

UNOCCUPIED PROPERTY—

- Caretaker allowed, 96
- Income Tax Assessment, 20
- Rating Assessment, 96

V.

VALUATION LIST—

- Contents of, 100
- Inspection of, 103

VALUATION—

- Estate Duty, 184
- Income Tax, 12
- Rating, 99

VOIDS (see UNOCCUPIED PROPERTY)

- VOLUNTARY PENSIONS, 83**
- .. **RATING OF OWNERS, 99**

W.

WOODLANDS—

- Commercial Basis, 65
- Maintenance Claim, 47
- Option of transfer from Schedule B to Schedule D, 65
- Schedule A, 9
- .. B, 60, 61
- Sporting rights over, 116

"WORTH TO BE LET BY THE YEAR," definition of, 8

Y.

- YEAR OF ASSESSMENT, 21**

NOTES

NOTES

NOTES

NOTES

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