NATIONAL AND LOCAL TAXATION

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NATIONAL AND LOCAL TAXATION

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(Special Rating (Diploma))

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To the memory of my parents

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PREFACE

It has been said, with truth, that the law and practice of taxing property is of hideous complexity. However that may be, the subject is of importance to surveyors and they are examined in it. So this book has been written for student surveyors, and follows the requirements of the syllabus of both the Royal Institution of Chartered Surveyors and the Incorporated Society of Valuers and Auctioneers. I also hope that it will be of use to students for the various degrees and diplomas in estate surveying and kindred subjects awarded by polytechnics and universities in the United Kingdom and elsewhere.

In the first part of the book I have dealt in varying degrees of detail with national taxation, giving the greatest emphasis to those aspects of taxation that are dealt with by surveyors. The law and practice here apply to the United Kingdom. In the second part of the book I have dealt in rather greater depth with local taxation, that is, rates. Here the law and practice apply only to England and Wales, since Scotland and Ulster have their own similar but divergent systems. In both parts the law is as at 31 December 1977.

A full bibliography, with notes for further reading is included: the student should find this helpful when he enters practice and needs to go into various aspects of the subject in greater depth than is appropriate in a primer such as this. Throughout I have used the male pronoun when I know very well that I should have said 'he or she'; but old habits die hard!

A number of further points should be noted.

- (1) All titles of statutes have been abbreviated in the book, but are given in full in the appropriate chapters.
- (2) All names of cases have been given in the book without dates and references but are listed with full information in the Index of Cases, as Appendix E.
- (3) Throughout the book the term 'land', unless qualified in some way such as 'agricultural land', is used in its normal legal sense as meaning land and buildings thereon.

In writing the book I have been greatly helped by a number of people and my grateful thanks are due to them: to Dr Ivor Seeley, for editorial help and encouragement; to my colleagues in the Department of Surveying at Trent Polytechnic, especially Diane Butler and Roy Mason; and to my wife, for typing and re-typing a complex manuscript. Finally, to the reader who finds in this book the sort of statement described by that great critic, Huckleberry Finn, as '... interesting, but steep', may I proffer the encouragement of the White Queen to Alice

'I can't believe that,' said Alice, 'One can't believe impossible things.'
'Can't you?' said the White Queen, in pitying tones, 'When I was your age, sometimes I've believed six impossible things before breakfast'!

Nottingham,
January 1978

MICHAEL RAYNER