



No. KE 35152

INCOME TAX & LAND TAX.—YEAR 1930-31,

ending 5 April, 1931, in respect of Income Tax, and 24 March, 1931, in respect of Land Tax.

Parish or Place of Brading.

Inspector's District.....

Name of person assessed,
or Occupier (Schedule A) }Description of Property }
(Schedules A & B) }

No. of Assessment	INCOME TAX	Amount on which tax is chargeable at 2/- in the £	Amount chargeable at the standard rate of 4/6 in the £	First Instalments, or tax where payable in one sum			Second Instalments		
				£	s.	d.	£	s.	d.
1152 2289	Schedule A	—	19-0	4	5	6			
	Less any relief due to owner and not otherwise allowed								
	Schedule B	—	—						
	Schedule D						
	Schedule E						
	Half-Year ended :—			5 October, 1930			5 April, 1931		
	Half-Yearly Assts.						
18 39	LAND TAX	Amount on which tax is chargeable 24-0	Rate in the £ for the year 3 1/4	Tax for the year	—	6	6	—	—
					4	12	=		

Cheque	S. Card
M.O.	Cash
P.O.	

RECEIVED the sum of £ 4 : 12 s. = d. from
Mr. J. Payne this 20th day of Dec. 1930.
H. Shandley Collector.

Notes.—Income Tax, Schedule A :—

- (1) Where the tax is paid by a tenant occupier, the landlord is bound under a penalty of £50 to allow, on production of this Receipt, out of the first payment made on account of Rent after the date of the receipt, the amount of Income Tax actually paid under Schedule A, up to an amount not exceeding for the whole year the amount of the tax on the Rent payable for the year at the rate or rates of tax paid in respect of such Rent.
- (2) Where a property is subject to the payment of any annual charge (whether at half-yearly intervals or otherwise), the rate at which tax is deductible from such payment is the standard rate for the Income Tax year in which the payment becomes due.
- (3) **Repairs.**—Where the cost of maintenance, repairs, insurance and management of any lands or houses, according to the average of the preceding five years, exceeds the allowance for repairs already granted in the assessment, a further allowance may normally be claimed by the owner. Further information can be obtained, if desired, on application to the Inspector of Taxes, whose address will be furnished by the Collector on request.