D.N.1.

Parish or Place of } Bembridge, Brading and Yaverland.

INCOME TAX

for the year commencing 6th April, 1925.

LAND TAX for the year commencing 25th March, 1925.

To Brading Town Trust of Brading, I. of W.

Application is hereby made for payment of the undermentioned taxes for the year **1925**-26, **due on 1st January, 1926, and payable on or before that date.**

The amount should be paid to me—(1) in Cash, or (2) by crossed Cheque payable to my order, or (3) by a Money Order—see directions as to remittances below.

Office Hours:
Daily, **2** to **5** p.m.
Thursdays and Saturdays excepted.

J. F. NEW, Collector of Taxes,
LANDOUR, HIGH STREET, BRADING, I.W.

10 DEC. 1925 192 .

NOTE.—**Attention is directed to the notes printed on the back of this form. If any explanation is desired, application may be made to me, or to H.M. Inspector of Taxes (Newport, I. of W.), 27, High Street, Newport, Isle of Wight.**

Number of Assessment.	DESCRIPTION OF TAX.	Amount on which tax is payable.	Rate in the £, for the year.	Tax payable. £	s.	d.
		£				
	INCOME TAX:					
	†Schedule A, ‡First Instalment (Property Tax. On annual value after allowance of the statutory deductions for repairs—*see note overleaf.*)	19	2/- 4/-	1	18	0
	Less allowance of tax, if any, in respect of					
	Schedule B, ‡First Instalment (On Occupation of Lands).		2/- 4/-			
	Schedule D, ‡First Instalment (On Profits of Trades, Professions, &c., Interest, &c.)		2/- 4/-			
	Schedule E, ‡First Instalment (On Salaries, &c.)		2/- 4/-			
15 18.19 36	**‡LAND TAX** (*see note overleaf*): £3 = 1-2 £4 = 1-7 £4 = 1-7	11	4/-			
	Total Amount payable on or before 1st January, 1926			2	2	0

NOTE.—Where the Income Tax now applied for is a First Instalment, the Second Instalment will become payable on or before 1st July, 1926.

† Where the tax applied for relates to more than one property, see details appended.
‡ Where the tax applied for is NOT an Instalment, the Collector will delete these words.

DIRECTIONS AS TO REMITTANCES.

Cheques should be made payable to the Collector.
If the amount does not exceed £40, you may obtain, free of commission, a Money Order in favour of the Commissioners of Inland Revenue, on production of this notice at any Money Order Office.
All Cheques and Money Orders should be crossed "Commissioners of Inland Revenue Account" and sent direct to the Collector.

This notice should be produced at the time of payment or sent with remittance.

An official printed receipt should be obtained for any payment of tax.

[SEE BACK.

398

Income Tax (Schedule A) and Land Tax.

Details of amounts included in the statement on the other side.

Number of Assessment.	DESCRIPTION AND SITUATION OF PROPERTY.	INCOME TAX (SCHEDULE A.) Amount on which tax is payable. At 2/- in the £	At 4/- in the £	Tax Payable. At 2/- in the £	s.	d.	At 4/- in the £	s.	d.	LAND TAX. Amount on which tax is payable.	Tax payable. £	s.	d.
		£	£	£	s.	d.	£	s.	d.	£	£	s.	d.
9/18	Town Hall		16.10				1	13	0				
1/19	Fee Farm Rents		2.10					5	0				
			19				1	18	0				

Deduction of Tax from Rent.—The landlord is bound under a penalty of £50 to allow, out of the first payment made on account of Rent after the date of the Collector's 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.

Allowance for Repairs.—The statutory deductions for Repairs granted from the gross assessment to Income Tax, Schedule A, for the purposes of collection are as follows:—

(1). Lands, inclusive of the farmhouse and other buildings, if any: one-eighth part of the Annual Value (inclusive of tithe rentcharge).

(2). Houses or buildings (exclusive of farmhouses or buildings assessed with lands): where the owner is occupier or has undertaken to bear the cost of repairs, a deduction according to the following table:—

ANNUAL VALUE.	DEDUCTION.
Not exceeding £40 ..	One-fourth part of the Annual Value.
£40 to £50	£10.
Exceeding £50 but not exceeding £100 ..	One-fifth part of the Annual Value.
Exceeding £100	£20 plus one-sixth part of the amount by which the Annual Value exceeds £100.

Where a tenant is occupier and has undertaken to bear the cost of repairs, the deduction is to be such a sum (not exceeding the deduction allowable to an owner-occupier) as may be necessary to reduce the amount of the assessment to the amount of rent payable by him.

Where the cost of maintenance, repairs, insurance and management, according to the average of the preceding 5 years, exceeds the statutory allowance for repairs as above, **a further allowance** may be claimed by the owner of any lands or houses the assessments on which are reduced for the purposes of collection. No such allowance can, however, be made if or to such extent as the cost has been otherwise allowed as a deduction in computing income for the purposes of Income Tax.

The term "maintenance" includes replacement of farmhouses, farm buildings, cottages, fences and other works where the replacement is necessary to maintain the existing rent and also includes additions or improvements to farmhouses, farm buildings, or cottages, but only if no increased rent is payable in respect of the additions or improvements and in so far as they are made in order to comply with the provisions of any statute or the regulations or bye-laws of a local authority.

A form of claim under this provision may be obtained from the Inspector of Taxes.

Exemption and Abatement of Land Tax.—An individual who OWNS property may claim exemption from Land Tax thereon if his total income does not exceed £160, or abatement of one-half the tax if his total income does not exceed £400; but **any such claim must be preferred before payment of the tax.**

ESTIMATED NATIONAL EXPENDITURE IN 1925-26.

I.—CONSOLIDATED FUND SERVICES.

National Debt Services, Interest, etc.		£305,000,000
Sinking Funds		50,000,000
Total National Debt Services		£355,000,000
Road Fund		16,900,000
Payments to Local Taxation Accounts, etc.		13,329,000
Payments for Northern Ireland Residuary Share, etc.		4,000,000
Land Settlement		700,000
Other Consolidated Fund Services		2,000,000
TOTAL		£391,929,000

II.—SUPPLY SERVICES.

Army (including Ordnance Factories)		£44,500,000
Navy		60,500,000
Air Force		15,513,000
Civil Services:		
Public Education	46,498,000	
Old Age Pensions	26,856,000	
Ministry of Pensions	66,026,000	
Ministry of Health, etc., Insurance, etc.	22,254,000	
Ministry of Labour. Resettlement of Ex-Service men, etc.	13,859,000	
Police, Prisons, etc.	8,790,000	
Middle East	4,770,000	
Criminal Injuries Compensation, Ireland	441,000	
Relief of Unemployment	2,296,000	
Other Civil Services	30,819,000	
		222,609,000
Customs and Excise, and Inland Revenue Departments		11,391,000
Post Office Services		52,958,000
TOTAL		£407,471,000
GRAND TOTAL		£799,400,000.

(592). Wt.10102/T.6909. 8/25. 3,112,025 (1664 patts.). John Corah & Son, Ltd. Gp. 172/2.