

Parish

Dorchester

Number of Assessment

9497

INCOME TAX: NOTICE OF ASSESSMENT.

Year 1923-24, ending 5th April, 1924.

To Mr D Pryke of Delore Reading Sts

TAKE NOTICE, that the Commissioners of Income Tax have assessed you under the respective schedules specified for the year ending 5th April, 1924, as follows:—

AMOUNT OF ASSESSMENT:—						Schedule E	S.	Schedule D	S.
From Office, Employment or Pension, viz.:— <u>Union Pension</u>						<u>407</u>		<u>3</u>	
From <u>Seafarer's Gratuity</u>						<u>8</u>			
DEDUCT FOR:—									
Expenses and/or Superannuation	Earned Income Allowance	Personal Allowance	Housekeeper	Children	Dependent Relatives				
£	£	£	£	£	£	<u>115</u>		<u>3</u>	
	<u>12</u>	<u>10 9 5</u>				<u>1220</u>			
TAXABLE INCOME FROM ABOVE SOURCES						/			
TAX CHARGEABLE THEREON						/			
DEDUCT FROM THE ABOVE TAX:—									
(i) Allowance for Life Assurance—									
£ at 2/3 in the £									
£ at in the £									
(ii) Allowance of tax where the first £225 of taxable income includes taxed dividends, interest, etc.—									
£ at 2/3 in the £									
NET TAX PAYABLE						/			
[The Collector will apply in due course for the net tax payable.]									

APPEALS.

If you intend to appeal against the above you must:—
 (1) give notice in writing, within twenty-one days of the date hereof, to
H.M. INSPECTOR OF TAXES,
 Newport, I. O. W.,
 and (2) appear before the Commissioners personally, or by duly authorised agent, at the time and place fixed for hearing appeals (of which due notice will be given), unless you are previously advised that such appearance is unnecessary.

Dated this 6th day of Oct, 1923.
JOHN FARDELL,
 Clerk to the Commissioners.

Special attention is directed to the Notes printed on the back of this form. Particulars of the Personal Allowances and other reliefs are given in Note I. On giving notice of any appeal, you should state the grounds of the appeal. If your appeal is against the amount of the assessment, you should furnish particulars as stated in Note II. Information and advice may be obtained from the above Inspector of Taxes. The Name of the Parish and the Number of Assessment should be quoted in all communications.

Note I. Allowances and Reliefs.

The following personal allowances and reliefs are allowable to individuals:—
Earned Income Allowance.—One-tenth of the amount of any earned income (after deducting any allowance for Expenses and/or Superannuation), subject to a maximum allowance in any case of £200 for the year.
Personal Allowance.—£135 to single persons and £225 to married persons.
 Where the total income includes any earned income of the wife, an additional allowance may be claimed of 9/10ths of the amount of such earned income (subject to a maximum additional allowance of £45).
Housekeeper.—£45 to a widower or widow who has a female relative or other female person taking charge of children for him or her.
 £45 to an unmarried person who has living with him or her and maintains his or her mother (widowed or living apart from her husband), or some other female relative, for the purpose of taking charge of a brother or sister.
Children.—£36 in respect of one child and £27 in respect of each subsequent child under the age of 16 years on 6th April, 1923, or over that age and receiving full-time instruction at a school or other educational establishment (i.e., £36 allowance for one child, £63 for two children, £90 for three children, and so on).
Dependent Relatives.—£25 in respect of (i) a relative incapacitated by old age or infirmity, (ii) widowed mother, whether incapacitated or not, or (iii) daughter upon whose services the individual depends by reason of old age or infirmity, where the said relative, widowed mother, or daughter is maintained by the individual.
Life Assurance.—Subject to certain restrictions, allowance for premiums paid for life assurance or contracts for deferred annuities at the following rates:—
 Assurances effected after 22nd June, 1916 2/3 in the £.
 Assurances effected before 23rd June, 1916:—
 Where the total income does not exceed £1,000 2/3 in the £.
 " " " exceeds £1,000, but does not exceed £2,000 3/4 in the £.
 " " " exceeds £2,000 4/6 in the £.
 Where, after deducting the allowance calculated as above, the tax ultimately payable on the total income of a taxpayer would be greater than that payable if the income had just exceeded £1,000 or £2,000, as the case may be, such allowance will be increased by (a) a sum equal to the tax at 1s. 11d. in the £ on the amount of the premiums in respect of which relief is granted less (b) a sum equal to the tax at 4s. 6d. in the £ on the amount by which the total income falls short of £1,000 or £2,000, as the case may be.
Reduced Rate.—The first £225 of an individual's taxable income (i.e., that part of the income on which tax is actually charged) is chargeable at 2s. 3d. in the £, and the remainder is chargeable at 4s. 6d.
 Where income from dividends, interest, etc., has been taxed at the source (including "free of tax" dividends, but excluding "tax compounded" interest on British Government securities), and relief is due on such income as part of the £225 to be charged at 2s. 3d. only, the relief is allowed as far as possible against tax chargeable on other income.
 Where relief is due in respect of property, the property is charged at the reduced rate of tax. No relief is due in respect of ground rent or other charges from which the payer is entitled to deduct 4s. 6d. in the £ at the time of payment.

The above brief particulars do not fully set out the conditions which govern the allowances. If you are in doubt, you should communicate with the Inspector of Taxes. If your claim to the allowances has not been made, you should complete and forward the appropriate form immediately. If you have not a form, one will be sent by the Inspector on request. In the case of a claim for Life Assurance, you should produce the receipts for premiums paid during the past twelve months.

Note II. Appeals against the Amount of the Assessment.

In addition to giving notice and stating the grounds of your appeal, if the assessment against which you desire to appeal is in respect of income from any Office, Employment or Pension, you should furnish the Inspector of Taxes with a full and complete account of the actual amount of salary, fees, wages, profits and/or other emoluments receivable by you. Particulars must be given of any expenses claimed as a deduction from the gross income, and wholly, exclusively and necessarily incurred in the performance of the duties of the office or employment.
 If the assessment against which you desire to appeal is in respect of income from Interest, Annuities, or Discounts, not taxed by deduction, particulars should be given for the previous year, ending on 5th April, 1923, or for the year ending on 5th April, 1924, if the income first arose subsequently to 6th April, 1922.
 If the assessment against which you desire to appeal is in respect of any other income assessed under Schedule D, you will be notified as to the particulars required.
 You may, if you so desire, appeal to the Special Commissioners, instead of to the District Commissioners, on giving notice in writing to that effect to the Inspector within the prescribed period of twenty-one days.

Note III. Circumstances in which special applications for adjustment may be preferred.

- Office, Employment or Pension.**—In the case of an assessment in respect of the profits arising or accruing from an office, employment or pension, where it is proved that the amount for which an assessment has been made in respect of the salary, fees or emoluments for any year of assessment exceeds the amount of the salary, fees or emoluments for that year.—*Income Tax Act, 1918, Rule 5 of the Rules applicable to Schedule E, and Finance Act, 1922, sec. 18.*
- Dominion Income Tax Relief.**—In the case of a person who has paid, or is liable to pay, British Income Tax on any part of his income, and who proves that he has paid Dominion Income Tax for the same year in respect of the same part of his income.—*Finance Act, 1920, sec. 27.*
- Interest, etc., first arising subsequently to 6th April, 1921.**—In the case of an assessment in respect of income from interest, annuities or discounts, where the income first arose on the sixth day of April in the year preceding the year of assessment, or on some day in the year next before the year preceding the year of assessment other than the sixth day of April.—*Finance Act, 1922, sec. 17.*
- Error or Mistake (Schedule D).**—In the event of a person charged under Schedule D alleging that the assessment was excessive by reason of some error or mistake in the return or statement made by him.—*Finance Act, 1923, sec. 24.*

Any application under the above heads should be addressed to the Inspector of Taxes for the District in which the employment, etc., is assessed. Applications under Note III, paras. 1 and 2 must be made within six years, and under para. 3 within one year, after the end of the year of assessment, and under para. 4 within three years after the end of the year of assessment within which the assessment was made. Further information may be obtained from the Inspector.