

1.

YEAR



1901-2.

INCOME TAX, HOUSE DUTY, AND LAND TAX.

Payable on or before the 1st January, 1902 (43 & 44 Vict., c. 19, s. 82).

Parish or Place } *Staubathian*
 To Mr. *W. A. James* of

Application is hereby made for payment of the undermentioned Duties payable by you for the year 1901-2. Payment should be made *within twenty-one days from this date*; if not made to me personally, the amount should be remitted to me by crossed Cheque, payable to my Order, or by Post Office Order drawn in favour of the Commissioners of Inland Revenue. If the amount does not exceed Fifty Pounds, the Order may be obtained *free of charge* at any Money Order Office, on the production of this Notice *within twenty-one days from this date*.

Dated this *10* day of *Dec* 1901.

W. D. Alexander Collector.

Conr Address.

Days and Hours }
 of Attendance }

This Notice must be produced at the time of payment, or sent with Remittance.

STATEMENT OF PARTICULARS.

DESCRIPTION OF PROPERTY

Number of Assessment.

Income Tax:—

Schedule A } In respect of the Property in Lands, Tenements, &c., and at 1s. 2d. in the £ } on the Annual Value thereof *less* the Statutory deduction for Repairs, &c.*

NOTE.—The landlord is bound, under a penalty of £50, to allow out of the next payment of Rent after the date of the Collector's receipt the amount of duty paid under Schedule A, *provided* such amount does not exceed 1s. 2d. in the £ on the Rent payable for the year.

Schedule B } In respect of the occupation of Lands, on *one-third* of the at 1s. 2d. in the £ } full Annual Value, including Tithe Rent Charge (if any) ..

Schedule D } In respect of the Profits of Trade, Professions, Vocations, Foreign Property at 1s. 2d. in the £ } and Casual Profits

Schedule E } In respect of the Profits of Offices and Employments at 1s. 2d. in the £ }

House Duty:—

Annual Value Assessed£

Shops, Inns, Farm Houses, Registered Lodging Houses, &c.			Private Houses.		
at 2d.	at 4d.	at 6d.	at 3d.	at 6d.	at 9d.

LAND TAX at *4 1/4* in the Pound on an Assessment of £ *8.10*
 (See back)

Total Amount to be Paid.....

* The Statutory deductions for Repairs are as follows:—

- (1.) Lands (inclusive of the Farm-house and other Buildings, if any), *one-eighth* of the full Annual Value.
- (2.) Houses, or buildings (exclusive of Farm-houses or buildings assessed with lands), *one-sixth* of the full Annual Value; but, where a tenant undertakes to bear the cost of repairs, the deduction is not to exceed such a sum, not being more than one sixth part of the Annual Value, as may be necessary to reduce the net assessment to the actual amount of the rent.

Income Tax (Schedule A), Inhabited House Duty, and Land Tax.

Nos of Assessment	SITUATION OF PROPERTY	SCH A.				I. H. D.				LAND TAX			
		Amount of Net Asst.		Duty payable		Amount of Asst.		Duty payable		Amount of Asst.		Duty payable	
		£		£	s. d.	£		£	s. d.	£		£	s. d.
494	St Quintins fol	36		3	11								
495	"	"		3	10								
496	"	"		3	11								
497	"	"		3	10								
				156						8-10		3	
												3	

EXEMPTION FROM LAND TAX UNDER THE FINANCE ACT, 1898.

Where the owner in possession of the rents and profits of any land or other property on which Land Tax is assessed, before the amount so assessed, in any financial year, is paid, produces to the Collector of Land Tax a certificate from the Surveyor of Taxes that such owner has been allowed in that year a total exemption from Income Tax by reason of his income not exceeding £160, the said amount of Land Tax shall not be collected, and if such owner produces to the said Collector a certificate from the Surveyor of Taxes that such owner has been allowed in that year an abatement of Income Tax by reason of his income not exceeding £400, one half of the said amount of Land Tax shall not be collected; and any amount of Land Tax not collected by reason of this section shall be remitted from the unredeemed quota of the Land Tax for that year.

REDEMPTION OF LAND TAX UNDER THE FINANCE ACT, 1896.

Lands, Houses, etc., may be exonerated from Land Tax by payment to the Commissioners of Inland Revenue of a capital sum equal to thirty times the Land Tax charged thereon. Such sum may be paid either (1) in one sum, or (2) by four equal annual instalments of not less than £5 each, or (3) by annual instalments of not less than £60 each in any period exceeding 4 years, but not exceeding 16 years. Interest at three per cent. per annum on so much of the capital sum as remains unpaid must be paid with each instalment. All the instalments outstanding may be paid at any time.

For further information apply to the Registrar of Land Tax, Inland Revenue Somerset House, London, W.C.