



Finance (No. 2) Act 1915

1915 CHAPTER 89

PART II

INCOME TAX

33 Payment of income tax by instalments in certain cases

- (1) Income tax for any year shall, in cases to which this section applies, instead of being payable on or before the first day of January in that year, or such other date as is specified in section eighty-two of the Taxes Management Act, 1880, be payable in two equal instalments, the first on or before the first day of January in that year, or such other day as aforesaid, and the second on or before the following first day of July:

Provided that where the assessment is not signed and allowed till after the said following first day of July, this provision shall not have effect, and the duties shall be due and payable as provided by section eighty-two of the Taxes Management Act, 1880.

- (2) The cases to which this section applies are income tax charged on any individual or firm under Schedule B in respect of lands occupied for husbandry only and income tax charged on any individual or firm under Schedule D or the rules thereof in respect of the profits or gains of any trade, manufacture, adventure, or concern in the nature of trade or of any profession or vocation, and income tax charged on any individual in respect of any office or employment, whether under Schedule D or E, except individuals whose income tax is deducted at definite intervals of less than half a year, and weekly wage earners whose tax is, under this Act, assessed and charged quarterly:

Provided that, as respects the tax for the current income tax year—

- (a) this section shall have effect as if two instalments, the one being the amount of tax payable under the Finance Act, 1915, and the other being the additional amount of tax payable under this Act (including any tax which is payable solely owing to alterations made by the provisions of this Act), were substituted for two equal instalments; and

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- (b) the cases to which this section applies include cases in which income tax could be charged quarterly under the provisions of this Act if those provisions were in force during the current income tax year.
- (3) The provisions of the Income Tax Acts as to the recovery of income tax shall apply to each instalment of the tax in the same manner as they apply to, the whole amount of the tax.