



Finance Act 1916

1916 CHAPTER 24

PART II

INCOME TAX

30 Right of soldiers and sailors to pay reduced rates of income tax in respect of their pay

- (1) Where any person who, during the current income tax year, has served or is serving as a member of any of the naval or military forces of the Crown, or in service of a naval or military character in connection with the present war for which payment is made out of money provided by Parliament, or in any work abroad of the British Red Cross Society or the St. John Ambulance Association, or any other body with similar objects, proves that he is assessed or charged to income tax, or has paid income tax either by way of deduction or otherwise on his pay in connection with any such service, he shall be entitled to claim such relief from income tax as will reduce the amount of income tax on that pay to the amount which would have been payable if the tax were charged on that pay at the rate of—
- 9d. if his total income from all sources does not exceed three hundred pounds;
 - 1s. 3d. if his total income exceeds three hundred pounds and does not exceed five hundred pounds;
 - 1s. 9d. if his total income exceeds five hundred pounds and does not exceed one thousand pounds ;
 - 2s. 3d. if his total income exceeds one thousand pounds and does not exceed one thousand five hundred pounds ;
 - 2s. 9d. if his total income exceeds one thousand five hundred pounds and does not exceed two thousand pounds;
 - 3s. 3d. if his total income exceeds two thousand pounds and does not exceed two thousand five hundred pounds ;
 - 3s. 6d. if his total income exceeds two thousand five hundred pounds.
- (2) The relief given under this section shall, be in addition to and not in derogation of any exemption or other relief or abatement under the Income Tax Acts, and in cases

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where the total income does not exceed three hundred pounds shall not be subject to the reduction of exemption and abatements for which provision is made under the Finance (No. 2) Act, 1915; but relief in respect of earned income shall be given in respect of the pay by reference to the rates under this section ; and in calculating any earned income on which relief is to be -given, any deductions from earned income made under subsection (2) of section nineteen of the Finance Act, 1907, shall be made primarily from the pay.

- (3) All the provisions of the Income Tax Acts which relate to claims for exemption or relief, or the proof to be given with respect to those claims, shall apply to claims for relief under this section and the proof to be given with respect to those claims.