



# Finance Act 1916

## 1916 CHAPTER 24

### PART II

#### INCOME TAX

#### **41 Income tax on dividends on Exchequer bonds issued through the Post Office**

Section three of the War Loan (Supplemental Provisions) Act, 1915 (which relates to income tax on stock inscribed in the Post Office register), shall apply as though references to interest on that stock, included references to dividends on Exchequer bonds issued through, and left in the custody of, the Post Office :

Provided that the said section as amended by this section shall not apply in any case where the total amount of stock and bonds held by any one person exceeds the nominal amount of two hundred pounds.