



# Finance Act 1917

## 1917 CHAPTER 31

### PART II

#### INCOME TAX

#### **11 Continuance of certain relief from income tax**

The provisions of sections twenty-nine, thirty, and forty-three of the Finance Act, 1916 (which give relief from income tax in certain cases for the then current income tax year), shall have effect as if herein re-enacted and in terms, made applicable to the income tax year beginning on the sixth day of April nineteen hundred and seventeen :

Provided that—

- (a) for the words from " and in calculating " to the end of subsection (2) of the said section thirty, there shall be substituted the words " and in calculating " the earned income on which relief is to be given " under this section the deductions required to be " made from earned income under subsection (2) " of section nineteen of the Finance Act, 1907, as " amended by any other Act, shall not be made " from the pay unless and except in so far as. " the amount of those deductions exceeds the " aggregate amount of the earned income other " than the pay and of the unearned income " ; and
- (b) the said section thirty, as so amended, shall apply to any person who during the current income tax year has served, or serves, for not less than three months as master or a member of the crew of any ship or fishing boat as it applies to any of the persons mentioned in that section.