



Finance Act 1917

1917 CHAPTER 31

PART II

INCOME TAX

12 Continuance of relief under 5 Geo. 5. c. 7. s. 13

- (1) Section thirteen of the Finance Act, 1914 (Session 2) (which gives relief in respect of diminution of income due to war), shall apply to income tax (including super-tax) for the current income-tax year, but with the substitution, as regards, postponed super-tax, of the first day of January nineteen hundred and nineteen for the first day of January nineteen hundred and sixteen as the date on which the postponed super-tax is to-become payable.
- (2) Any payment of super-tax for any year (hereinafter referred to as the year of charge) which has been postponed under section thirteen of the Finance Act, 1914 (Session 2), as continued by section twenty of the Finance Act, 1915, and section twenty-eight of the Finance Act, 1916, or which has been postponed and further postponed under those sections, may be further postponed until the first day of January nineteen hundred and nineteen, if the individual from whom the payment is due proves to the satisfaction of the Special Commissioners that his actual income from all sources for the current income-tax year is or will be less than two-thirds of the income on which he was liable to be charged to super-tax for the year of charge.