



Finance Act 1917

1917 CHAPTER 31

PART II

INCOME TAX

19 Returns as to interest, &c. paid without deduction of income tax

Where interest on any securities issued in connection with any Government loan raised for the purposes of the present war is paid without deduction of income tax, any person by whom such interest is paid, and any person who receives on behalf of any other person (being a registered or inscribed holder of any such security) any interest so paid without deduction of income tax, and any person who has acted as intermediary in the purchase of any securities on which the interest is payable without deduction of income tax, shall, on being so required by the Commissioners of Inland Revenue, furnish to them—

- (a) the names and addresses of the persons to whom such interest has been paid or on whose behalf such interest has been received, or on whose behalf such securities have been purchased ;
- (b) the amount of the interest so paid or received, or the amount of the securities so purchased.