

## SCHEDULES.

### FOURTH SCHEDULE

#### ENEMY PROPERTY.

#### **PART I**

#### INCOME TAX.

*Tax on income payable to custodian.*

- 4      Where, in the case of any individual who, but for the operation of the law relating to trading with the enemy, would be entitled to any income which is payable to a custodian, the Special Commissioners, on any information before them, are of opinion that any income (not being income to which the preceding paragraphs of this Part of this Schedule apply) would, if notice to make a return were served on that individual, fall to be included in his total income for surtax purposes, they may, without any notice to make a return being served on him or any notice of assessment, make an assessment to surtax upon that individual in respect of that income.