



# Finance Act 1898

## 1898 CHAPTER 10

### PART III

#### INCOME TAX

#### **7 Rate of income tax for 1898-9.**

- (1) Income tax for the year beginning on the sixth day of April, one thousand eight hundred and ninety-eight, shall be charged at the rate of eightpence.
- (2) All such enactments relating to income tax as were in force on the fifth day of April, one thousand eight hundred and ninety-eight, shall have full force and effect with respect to the duties of income tax hereby granted.

#### **8 Belief from income tax where income does not exceed 700l.**

Any individual who having been assessed or charged to income tax or having paid income tax either by deduction or otherwise claims and proves in manner prescribed by the Income Tax Acts that his total income from all sources, although exceeding one hundred and sixty pounds, does not exceed seven hundred pounds, shall be entitled to relief from income tax equal—

- (a) if his total income does not exceed four hundred pounds, to the amount of the income tax upon one hundred and sixty pounds; and
- (b) if his total income exceeds four hundred pounds and does not exceed five hundred pounds, to the amount of the income tax upon one hundred and fifty pounds; and
- (c) if his total income exceeds five hundred pounds and does not exceed six hundred pounds, to the amount of the income tax upon one hundred and twenty pounds; and
- (d) if his total income exceeds six hundred pounds and does not exceed seven hundred pounds, to the amount of the income tax upon seventy pounds;

and such relief shall be given either by reduction of the assessment or by repayment of the excess which has been paid, or by both of those means, as the case may require.

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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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**9 Annual value of deduction in certain cases.**

Where in estimating the amount of annual profits or gains arising or accruing from any profession, trade, employment, or vocation, and chargeable to income tax under Schedule D. of the Income Tax Act, 1853, any sum is deducted on account of the annual value of the premises used for the purpose of such profession, trade, employment, or vocation, the sum so deducted shall, not exceed the amount of the assessment of the premises for the purpose of income tax under Schedule A. to the said Act, as reduced for the purpose of collection under section thirty-five of the Finance Act, 1894.

**10 Power to landlords to pay income tax under Schedule A.**

In assessing and charging the duties of income tax under Schedule A. in the Income Tax Act, 1853, in respect of any lands, houses, or buildings assessable on the occupier, it shall be lawful for the General Commissioners of Income Tax, if they shall think fit, on a request in writing to that effect from the landlord or immediate lessor delivered personally or sent by post to the clerk of the General Commissioners of Income Tax for the district on or before the thirty-first day of July in any year, to charge and assess such person in the assessment for such year and subsequent years with the said duty as if he were the occupier thereof, and such duty may be recoverable from him in the same manner as any other duties of income tax are recoverable, provided that this provision is not to prejudice the right of recovery, of the duty, if necessary, by distraint upon the premises or property in respect of which the assessment was made, in the same way as if the assessment had been made upon the occupier for the time being, and upon such occupier paying the same the amount thereof may be deducted and allowed out of the next or any subsequent payment on account of rent,

Provided further, that it shall be competent for any landlord or immediate lessor to cancel the said request by a notice in writing to that effect, delivered personally or sent by post to the Clerk of the General Commissioners of Income Tax for the district, on or before the thirty-first day of July in any year.

**11 Construction of Part.**

This Part of this Act shall be construed together with the Income Tax Act, 1842, and the Income Tax Act, 1853, and the enactments amending the same.