



Finance Act 1898

1898 CHAPTER 10

PART III

INCOME TAX

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.