

D.N.I.



Parish or Place of } Littleport.

INCOME TAX

for the year commencing 6 April, 1929.
LAND TAX for the year commencing 25 March, 1929.

To..... of.....

Application is hereby made for payment of the undermentioned taxes for the year 1929-30, due on 1 January, 1930, and payable on or before that date.

The amount should be paid to me—(1) in Cash, or (2) by crossed Cheque payable to the Commissioners of Inland Revenue, or (3) by a Money Order—see directions as to remittances below.

Office Hours:—
Fridays, 5-30 to 8 p.m.
Saturdays, 8 a.m. to 2 p.m.

H. E. HINCKLEY, Collector of Taxes,
ELY ROAD, LITTLEPORT, CAMBS.

18 DEC. 1929

NOTE.—Attention is directed to the notes printed on the back of this form.
If any explanation is desired, application may be made to me, or to H.M. Inspector of Taxes, Ely, Cambs.

Number of Assessment.	DESCRIPTION OF TAX.	Amount on which one-half the tax at the standard rate is chargeable, equivalent to a charge at 2/- in the £.		Amount chargeable at the standard rate of 4/- in the £.		TAX PAYABLE.		
		£	s.	£	s.	£	s.	d.
21784c	INCOME TAX : *†Schedule A (Property Tax. Chargeable on annual value after allowance of the statutory deductions for repairs—see note overleaf.) Less allowance of tax, if any, in respect of	—	—	849	15	169	18	11
549 557	Schedule B, ‡First Instalment (On Occupation of Lands.)	225	—	—	—	11	5	—
2865	Schedule D, ‡First Instalment (On Profits of Trades, Professions, etc., Interest, etc.) ...	—	—	526	10	52	13	—
3393	Schedule E, ‡First Instalment (On Income from Office, Employment, Pension, etc.) ...	—	—	—	—	5	—	—
848/9	*LAND TAX (see note overleaf):	378	3	2	3/4	4	5	9
Total Amount payable on or before 1 January, 1930.....						243	10	8

NOTE.—Where the income Tax now applied for is a First Instalment, the Second Instalment will become payable on or before 1 July, 1930.

- *Where the tax applied for relates to more than one property, see details appended.
- †In the case of "earned" income, the tax applied for is a First Instalment.
- ‡Where the tax applied for is NOT an Instalment, the Collector will delete these words.

DIRECTIONS AS TO REMITTANCES.

Cheques should be made payable to the Commissioners of Inland Revenue.
If the amount does not exceed £40, you may obtain, free of commission, a Money Order in favour of the Commissioners of Inland Revenue, on production of this notice at any Money Order Office.
All Cheques and Money Orders should be crossed "Inland Revenue Account" and sent direct to the Collector.
This notice should be produced at the time of payment or sent with remittance.
An official printed receipt should be obtained for any payment of tax.

Income Tax (Schedule A) and Land Tax.

Details of amounts included in the statement on the other side.

Number of Assessment	DESCRIPTION AND SITUATION OF PROPERTY.	INCOME TAX (SCHEDULE A).								LAND TAX.					
		Amount on which tax is payable.				TAX PAYABLE.				Amount on which tax is payable.		Tax payable.			
		At 2/- in the £		At 4/- in the £		At 2/- in the £		At 4/- in the £		£ s. d.		£ s. d.			
2478	Land			15	18			30	19	7					
2471	Farm			11	15			82	19		306	12	3	10	
2473	"			13	15			26	19						
2481	Houses			7	10			1	10						
2				6	15			1	7		14	8	3	4	
3				6	15			1	7						
2488				2	7			4	17	4					
2500				5	2			10	8		48	1	11		
2503				3	10			6	6		6	2	1	4	
2509	House			3	15			15							
4566	"			12	15			2	11						
				84	9	15			169	18	11	375	3	4	5

Deduction of Tax from Rent.—Where the tax is paid by a tenant-occupier, the landlord is bound under a penalty of £50 to allow, on production of the Collector's Receipt, out of the first payment made on account or rent after the date of such receipt, the amount of income tax actually paid under Schedule A, up to an amount not exceeding for the whole year the amount of the tax on the Rent payable for the year at the rate or rates of tax paid in respect of such Rent.

Allowance for Repairs.—The statutory deductions for Repairs granted from the gross assessment to Income Tax, Schedule A, for the purposes of collection are as follows:—

- Lands, inclusive of the farmhouse and other buildings, if any: one-eighth part of the Annual Value (inclusive of the rentcharge).
 - Houses or buildings (exclusive of farmhouses or buildings assessed with lands); where the owner is occupier or has undertaken to bear the cost of repairs, a deduction according to the following table:—
- | ANNUAL VALUE. | DEDUCTION. |
|--------------------------------------|---|
| Not exceeding £40 | One-fourth part of the Annual Value. |
| £40 to £50 | £10. |
| Exceeding £50 but not exceeding £100 | One-fifth part of the Annual Value. |
| Exceeding £100 | £20 plus one-sixth part of the amount by which the Annual Value exceeds £100. |

Where a tenant is occupier and has undertaken to bear the cost of repairs, the deduction is to be such a sum (not exceeding the deduction allowable to an owner-occupier) as may be necessary to reduce the amount of the assessment to the amount of rent payable by him.

Where the cost of maintenance, repairs, insurance and management, according to the average of the preceding 5 years, exceeds the statutory allowance for repairs as above, a further allowance may be claimed by the owner of any lands or houses the assessments on which are reduced for the purposes of collection. No such allowance can, however, be made if or to such extent as the cost has been otherwise allowed as a deduction in computing income for the purposes of Income Tax.

The term "maintenance" includes replacement of farmhouses, farm buildings, cottages, fences and other works where the replacement is necessary to maintain the existing rent and also includes additions or improvements to farmhouses, farm buildings, or cottages, but only if no increased rent is payable in respect of the additions or improvements and in so far as they are made in order to comply with the provisions of any statute or the regulations or bye-laws of a local authority.

A form of claim under this provision may be obtained from the Inspector of Taxes.

Exemption and Abatement of Land Tax.—An individual who OWNS property may claim exemption from Land Tax thereon if his total income for the year ended 5 April, 1929, did not exceed £160, or abatement of one-half the tax if his total income for that year did not exceed £400; but any such claim must be preferred before payment of the tax.

ESTIMATED NATIONAL EXPENDITURE IN 1929-30.

1.—GRANT SERVICES:		
For Local Services in Great Britain, including—	£	£
New Exchequer Contributions to Local Revenues	15,560,000	
Education	46,845,000	
Local Taxation Accounts	14,660,000	
Housing	12,819,000	
Police (besides grants through Local Taxation Accounts)	5,957,000	
Teachers and Police Pensions	3,990,000	
Health Services	4,165,000	
Other Grants	7,146,000	
For Irish Services	8,029,000	
		119,171,000
2.—NATIONALLY ADMINISTERED SERVICES:		
Debt Interest and Management	304,600,000	
War Pensions	54,114,000	
Old Age Pensions	35,497,000	
Pensions charged on Defence Votes	17,035,000	
Grants to Health and Unemployment Insurance Schemes	18,239,000	
Other Pensions	7,391,000	
Defence Services (Army, Navy, Air and Middle East)	96,749,000	
Tax Collection	11,048,000	
All other Services (including Beet Sugar Subsidy, Works, Buildings, Administration Departments, etc.)	27,720,000	
		572,393,000
TOTAL		£691,564,000*
3.—NATIONAL DEBT SINKING FUND:	50,400,000	
4.—SELF SUPPORTING SERVICES:		
Post Office	58,110,000	
Road Fund	22,510,000	
	80,620,000	

*This total includes the new Exchequer contributions of £15,560,000 to Local Revenues, etc., in respect of relief granted to industrial and agricultural ratepayers in the current year.