

8469

Notice of First Assessment under Schedules D & E of the Income Tax Acts.  
 Payable on or before the 1st day of January, 1897.

Parish of St. George, Hanover Square.

To General F Pitt Rivers of 4 Grosvenor Gardens

TAKE NOTICE, That an Assessment has been duly made on you by the Commissioners for putting into execution the Income Tax Acts, for the year ending the 5th of April, 1897, as follows:—

*Letting*

†† Under Schedule **D**, on Profits of Trade, Professions, }  
 Foreign Property, and Casual Profits ..... }  
 Under Schedule **E**, on Profits of Offices and Employments .. }  
 £      s.      d.  
 Amount of Abatement allowed ..... }  
 „ Life Assurance allowed .. }  
 Net Amount....

Amount of Assessment			Duty Payable		
£	s.	d.	£	s.	d.
200			6	13	4

Dated this 6th day of November, 1896.

SYDNEY W. KNOX, Clerk to the said Commissioners.

If you intend to Appeal against this Assessment you must give **Notice in Writing of your intention**, and state the grounds of your Appeal, within **Ten days of the date hereof**, to the **Surveyor of Taxes, John Mansergh, Esq.**, at his Office, situate at **43, SOMERSET STREET, PORTMAN SQUARE, W.**

It will facilitate your appeal if you **at the same time transmit to the said Surveyor a full and complete account of your profits and gains from Trade, Profession, Occupation, or from other sources chargeable under Schedule D, for the Three years ending on the 5th day of April, 1896**, or on such day of the year immediately preceding the 5th day of April, on which your accounts shall have usually been made up. If you have set up and commenced business within the period of Three Years, your accounts must show the profits and gains from the period of first setting up the same.

Particulars must be given of all Deductions made by you in arriving at the profits for each year.

The Amount of Premium paid for Life Assurance will be abated, if it has not already been allowed, provided the receipt for the same is previously endorsed by the Surveyor.

You must appear personally before the Commissioners for General Purposes, at the time and place fixed for hearing Appeals (of which due notice will be given), **and produce this notice.**

The Name of the Parish and the "Number of Assessment" should be quoted in all communications relating thereto.

†† If you are assessed under Schedule D, you can, if you so desire, Appeal to the Commissioners for Special Purposes, instead of to the Commissioners for General Purposes, on giving notice to that effect in Writing to the Surveyor, within the period above stated, and the day for hearing Appeals by the Special Commissioners will be notified to you in due course.

NOTE.—If you shall find at the End of the Year that you have cause of appeal under either of the following Provisions of the Acts, and intend to appear before the Commissioners, you must signify your intention to the Surveyor of Taxes, whose address is given on the other side.

1. And be it enacted, That if within or at the End of the Year current at the Time of making any Assessment under this Act, or at the End of any Year when such Assessment ought to have been made, any Person charged to the Duties contained in Schedule (D), whether he shall have computed his Profits or Gains arising as last aforesaid on the Amount thereof in the preceding or current Year, or on an Average of Years, shall find, and shall prove to the Satisfaction of the Commissioners by whom the Assessment was made, that his Profits and Gains during such Year for which the Computation was made fell short of the Sum so computed in respect of the same Source of Profit on which the Computation was made, it shall be lawful for the said Commissioners to cause the Assessment made for such current Year to be amended in respect of such Source of Profit, as the Case shall require, and in case the Sum assessed shall have been paid, to certify under their Hands to the Commissioners for Special Purposes at the Head Office for Stamps and Taxes in *England* the Amount of the Sum overpaid upon such First Assessment, and thereupon the said last-mentioned Commissioners shall issue an Order for the Repayment of such Sum as shall have been so overpaid. (5 and 6 *Vic. cap. 35, sec. 133.*)

2. And whereas by Section One hundred and thirty-three of the said Act of the Fifth and Sixth Years of Her Majesty's Reign Provision is made for giving Relief, by Reduction of the Assessment, or Repayment of Duty, in certain Cases where the Profits of the Year of Assessment fall short of the Sum on which the Assessment has been made: Be it enacted, That no such Reduction or Repayment shall be made in any such Case unless the Profits of the said Year of Assessment are proved to be less than the Profits for One Year on the Average of the last Three Years, including the said Year of Assessment; nor shall any such Relief extend to any greater Amount than the Difference between the Sum on which the Assessment has been made and such Average Profits for One Year as aforesaid. (28 *Vic. cap. 30, sec. 6.*)

3. And be it enacted, That in case any Person charged to the said Duties under Schedule (D), whether the Computation thereon shall have been made on the Profits of One Year or on an Average as herein allowed, shall cease to exercise the Profession, or to carry on the Trade, Employment, or Vocation, in respect whereof such Assessment was made, or shall die or become bankrupt or insolvent before the End of the Year for making such Assessment, or shall from any other specific Cause be deprived of or lose the Profits or Gains on which the Computation of Duty charged in such Assessment was made, it shall be lawful for such Person, or his Executors, or Administrators, to make Application to the Commissioners for General Purposes of the District within Three Calendar Months after the End of such Year, and on due Proof thereof to their Satisfaction the said Commissioners shall cause the Assessment to be amended, as the Case may require, and give such Relief to the Party charged, or his Executors or Administrators, as shall be just, and in Cases requiring the same the said Commissioners shall direct, in manner before mentioned, Repayment to be made of such Sum as shall have been overpaid on the Assessment amended or vacated: Provided always, that where any Person shall have succeeded to the Trade or Business of the Party charged, no such Abatement shall be made, unless it shall be proved to the Satisfaction of the said Commissioners that the Profits and Gains of such Trade or Business have fallen short from some specific Cause, to be alleged to them and proved, since such Change or Succession took place, or by reason thereof, but such Person so succeeding to the same shall be liable to the Payment of the full Duties thereon without any new Assessment. (5 and 6 *Vic. cap. 35, sec. 134.*)