



# Finance Act 1920

## 1920 CHAPTER 18

### PART II

#### INCOME TAX

#### **14 Income tax for 1920-21**

- (1) Income tax for the year 1920-21 shall be charged at the rate of six shillings.
- (2) All such enactments relating to income tax as were in force with respect to duties of income tax granted for the year 1919-20 shall have full force and effect with respect to any duties of income tax granted by this Act.
- (3) The annual value of any property which has been adopted for the purpose either of income tax under Schedules A. and B., or of inhabited house duty, for the year 1919-20, shall be taken as the annual value of that property for the same purpose for the year 1920-21; provided that this subsection—
  - (a) so far as respects the duty on inhabited houses in Scotland, shall be construed by reference to a year of assessment ending on the twenty-fourth day of May instead of on the fifth day of April; and
  - (b) shall not apply to lands, tenements, and hereditaments in the administrative county of London with respect to which the valuation list under the Valuation (Metropolis) Act, 1869, is, by that Act, made conclusive for the purposes of income tax and inhabited house duty.

#### **15 Super-tax for 1920-21**

- (1) Super-tax shall be charged in respect of the income of any individual the total of which from all sources exceeds two thousand pounds, and Part II. of the Income Tax Act, 1918, shall have effect accordingly.
- (2) The rates of super-tax for the year 1920-21 shall, for the purposes of section four of the Income Tax Act, 1918, as amended by this Act, be as follows :—

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In respect of the first two thousand pounds of the income	Nil.
In respect of the excess over two thousand pounds—	
For every pound of the first five hundred pounds of the excess	One shilling and sixpence.
For every pound of the next five hundred pounds of the excess	Two shillings.
For every pound of the next one thousand pounds of the excess	Two shillings and sixpence.
For every pound of the next one thousand pounds of the excess	Three shillings.
For every pound of the next one thousand pounds of the excess	Three shillings and sixpence.
For every pound of the next one thousand pounds of the excess	Four shillings.
For every pound of the next one thousand pounds of the excess	Four shillings and sixpence.
For every pound of the next twelve thousand pounds of the excess	Five shillings.
For every pound of the next ten thousand pounds of the excess	Five shillings and sixpence.
For every pound of the remainder of the excess	Six shillings.

- (3) All such enactments relating to super-tax as were in force with respect to the super-tax granted for the year 1919-20 shall have full force and effect with respect to the super-tax granted under this section.
- (4) In estimating the total income of any individual for the purpose of super-tax, the amount of any earned income shall be taken to be the full amount of that income without the deduction of any allowance under this Part of this Act, and section five of the Income Tax Act, 1918, shall have effect accordingly.

## 16 Allowance in respect of earned income

For the purpose of ascertaining the amount of the assessable income of an individual for the purpose of income tax, there shall be allowed in the case of earned income a deduction from the amount of that income as estimated in accordance with the provisions of the Income Tax Acts of a sum equal to one-tenth of the amount of that income, but not exceeding in the case of any individual two hundred pounds.

## 17 Deductions to be allowed in ascertaining taxable income

- (1) An individual who, in the manner prescribed by the Income Tax Acts, makes a claim in that behalf and who makes a return in the prescribed form of his total income shall

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be entitled for the purpose of ascertaining the amount of the income on which he is to be charged to income tax (in this Act referred to as " the taxable income ") to have such deductions as are specified in the five sections of this Act next following made from his assessable income.

- (2) The provisions of sections twenty-seven, twenty-eight, twenty-nine, and thirty of the Income Tax Act, 1918, and of paragraph XVII. of the Fifth Schedule to that Act, shall apply for the purpose of claims for any such deductions as aforesaid as if those provisions were re-enacted in this Act and in terms made applicable to such claims.

## **18 Personal allowance**

- (1) The claimant, if he proves that for the year of assessment he has his wife living with him, or that his wife is wholly maintained by him during the year of assessment, and that he is not entitled in computing the amount of his income for that year for the purposes of the Income Tax Acts to make any deduction in respect of the sums paid for the maintenance of his wife, shall be entitled to a deduction of two hundred and twenty-five pounds, and in any other case to a deduction of one hundred and thirty-five pounds.
- (2) If the total income of the claimant includes any earned income of his wife the deduction to be allowed under this section shall be increased by an amount equal to nine-tenths of the amount of that earned income but not exceeding in any case forty-five pounds.

## **19 Deduction in respect of relatives taking charge of widower's or widow's children**

- (1) If the claimant proves that he is a widower and that for the year of assessment a person being a female relative of his or of his deceased wife is resident with him for the purpose of having the charge and care of any child of his, or he proves that he has no female relative of his own or of his deceased wife who is able or willing to take such charge and that he has employed some other female person to undertake the same, he shall, subject as hereinafter provided, be entitled to a deduction of forty-five pounds in respect of that female relative or other female person :

Provided that:—

- (a) no deduction shall be allowed under this section unless the claimant proves that no other individual is entitled to a deduction in respect of the female relative under the provisions of this Part of this Act or, if any other individual is so entitled, that the other individual has relinquished his claim thereto; and
  - (b) no deduction shall be allowed under this section where the female relative is a married woman living with her husband, and the husband has claimed and been allowed a deduction of two hundred and twenty-five pounds under the preceding provisions of this Part of this Act.
- (2) In this section the expression " child " means a child in respect of whom a deduction is allowed under this Part of this Act.
  - (3) This section shall apply to a claimant being a widow as it applies to a claimant being a widower, with the substitution of " her deceased husband " for " his deceased wife."

## **20 Deduction in respect of widowed mother, &c**

If the claimant proves—

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- (a) that he is unmarried and that he has living with him either his mother, being a widow or a person living apart from her husband, or some other female relative, for the purpose of having the charge and care of any brother or sister of his, being a child in respect of whom a deduction is allowed under this Part of this Act, and that he maintains the mother or other relative at his own expense; and
- (b) that neither he nor any other individual is entitled to a deduction in respect of the same person under any of the other provisions of this Part of this Act, or if any other individual is entitled to any such deduction that the other individual has relinquished his claim thereto,

he shall be entitled to a deduction of forty-five pounds.

## **21 Deduction in respect of children**

- (1) If the claimant proves that he has living at the commencement of the year of assessment any child who is either under the age of sixteen years or who, if over the age of sixteen years at the commencement of that year, is receiving full time instruction at any university, college, school, or other educational establishment, he shall, subject to the provisions of this section, be entitled in respect of one child to a deduction of thirty-six pounds and in respect of each subsequent child to a deduction of twenty-seven pounds.

The expression " child " in this provision includes a stepchild and an illegitimate child whose parents have married each other after his birth.

- (2) If the claimant proves that for the year of assessment he has the custody of and maintains at his own expense any child who is under the age of sixteen years at the commencement of that year, or who, if over the age of sixteen years at the commencement of that year, is receiving such full-time instruction as aforesaid, and that neither he nor any other individual is entitled to a deduction in respect of the same child under the foregoing provisions of this section or under any of the other provisions of this Part of this Act, or, if any other individual is entitled to such a deduction, that that other individual has relinquished his claim thereto, he shall be entitled in respect of the child to the same deduction as if the child were a child of his.
- (3) No deduction shall be allowed under this section in respect of any child who is entitled in his own right to an income exceeding forty pounds a year :

Provided that in calculating the income of the child for the purposes of the foregoing provision no account shall be taken of any income to which the child is entitled as the holder of a scholarship, bursary, or other similar educational endowment.

- (4) If any question arises as to whether any person is entitled to an allowance under this section in respect of a child who is over the age of sixteen years, as being a child who is receiving such full-time instruction as aforesaid, the Commissioners of Inland Revenue may, on the request of the Income Tax Commissioners concerned, consult the Board of

In the application of this subsection to Scotland and Ireland the Scottish Education Department and the Lord Lieutenant of Ireland shall respectively be substituted for the Board of Education.

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## **22 Deduction in respect of dependent relatives**

- (1) If the claimant proves that he maintains at his own expense any person, being a relative of his or of his wife who is incapacitated by old age or infirmity from maintaining himself, or his or his wife's widowed mother, whether incapacitated or not, and being a person whose total income from all sources does not exceed fifty pounds a year, he shall be entitled to a deduction of twenty-five pounds in respect of each person whom he so maintains, and a like deduction shall be made in the case of a claimant who, by reason of old age or infirmity, is compelled to depend upon the services of a daughter resident with and maintained by him or her.
- (2) Where two or more persons jointly maintain any such person as aforesaid, the deduction to be made under this section shall be apportioned between them in proportion to the amount or value of their respective contributions towards the maintenance of that person.
- (3) This section shall apply to a claimant being a female person as it applies to a claimant being a male person with the substitution of " husband " for " wife."

## **23 Reduced rate of tax on first two hundred and twenty-five pounds of taxable income**

The rate at which the first two hundred and twenty-five pounds of the taxable income of an individual shall be charged to income tax shall be half the standard rate of tax.

## **24 No relief where individual not resident in the United Kingdom**

- (1) Subject as hereinafter provided, no allowance in respect of earned income, and no deduction from assessable income, shall be given or made, and income tax on the first two , hundred and twenty-five pounds of the taxable income shall not be chargeable at the reduced rate under the foregoing provisions of this Part of this Act, and no relief shall be granted under section thirty-two of the Income Tax Act, 1918, in the case of any individual who is not resident in the United Kingdom :

Provided that the foregoing provision shall not apply in the case of any individual who satisfies the Commissioners of Inland Revenue that he or she—

- (a) is a British subject; or
- (b) is a person who is or has been employed in the service of the Crown, or who is employed in the service of any missionary society or in the service of any native State under the protection of His Majesty; or
- (c) is resident in the Isle of Man or the Channel Islands ; or
- (d) has previously resided within the United Kingdom and is resident abroad for the sake of his or her health or the health of a member of his or her family resident with him or her ; or
- (e) is a widow whose late husband was in the service of the Crown;

so, however, that no such allowance, deduction, reduction of of rate, or relief as aforesaid shall be given so as to reduce the amount of the income tax payable by that individual below an amount which bears the same proportion to the amount which would be payable by him by way of tax if the tax were chargeable on his total income from all sources, including income which is not subject to income tax charged in the United Kingdom, as the amount of the income subject to income tax so charged bears to the amount of his total income from all sources.

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- (2) Any person who is aggrieved by a decision of the Commissioners of Inland Revenue under this section may appeal to the Special Commissioners.

## **25 Right of husband and wife to claim relief separately**

- (1) Where, on an application made for the purpose under the provisions of the Income Tax Acts, income tax for any year is assessable and chargeable on the incomes of the husband and wife respectively as if they were not married :—

- (a) All the provisions of the Income Tax Acts relating to claims for an allowance in respect of earned income and deductions from assessable income and for relief under section thirty-two of the Income Tax Act, 1918, and the proof to be given with respect thereto, shall apply as if they were not married; and
- (b) The income of the husband and the wife shall be aggregated in estimating the amount to be repaid or allowed in respect of the allowances or deductions aforesaid, and for the purpose of the reduction of the rate of tax on the first two hundred and twenty-five pounds of the taxable income, and the total amount of any allowances or deductions given or made in respect of the incomes of husband and wife shall not exceed such an amount as would have been given on account of those allowances and deductions if such an application as aforesaid had not been made, and no reduction of the rate of tax shall be allowed in respect of more than two hundred and twenty-five pounds of the taxable income in all; and
- (c) The benefit of any such allowance or deduction and the reduction of the rate of tax on the first two hundred and twenty-five pounds of the taxable income may be given either by way of reduction of the amount of the tax to be paid, or by repayment of any excess of tax which has been paid, or by both of these means, as the case requires, and shall be given to the husband and the wife as regards the allowance in respect of earned income in proportion to the amounts of their respective earned incomes, and as regards deductions from assessable income and the reduction of the rate of tax, in proportion to the amounts of their respective assessable incomes :

Provided that in the case of relief given under section thirty-two of the Income Tax Act, 1918, the benefit of the relief shall be given to the husband or wife, as the case may be, by whom the payment is made, and in the case of a deduction claimed in respect of a child under subsection (2) of the foregoing section of this Act relating to the deduction in respect of children, or in respect of any person under the foregoing section of this Act relating to the deduction in respect of dependent relatives, shall be given to that one of the married persons by whom the child or relative is maintained; and

- (d) For the purpose of any of the above-mentioned allowances or deductions or reliefs a return may be made by the husband or the wife of the total income of the husband and wife, but if the Commissioners of Inland revenue are not satisfied with the return they may obtain a return from the wife or husband, as the case may be.
- (2) The Commissioners of Inland Revenue may require returns for the purposes of this section to be made at any time, and the provisions of the Income Tax Acts relating to penalties for neglect or refusal to deliver or for delay in delivering true and correct statements of profits or gains shall, with the necessary modifications, apply in the case of the neglect or refusal to make or wilful delay in making any such return.

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## 26 Amendment of s.32 of 8 & 9 Geo.5 c.40

Section thirty-two of the Income Tax Act, 1918 (which relates to relief in respect of life insurance premiums), shall be amended as follows :—

- (1) For the words in subsection (1) from "(b) who is " to the end of the subsection there shall be substituted the following words :—

“(b) who is under any Act of Parliament or under the terms or conditions of his employment liable to the payment of any sum or to the deduction from his salary or stipend of any sum for the purpose of securing a deferred annuity to his widow or provision for his children after his death;

shall, subject as hereinafter provided, be entitled to have the amount of tax payable by him reduced by a sum representing tax at the appropriate rate on the amount of the premium paid by him for any such insurance or contract or on the amount of the sum paid by him or deducted from his salary or stipend.”

For the purposes of this section, the expression ' appropriate rate ' means—

- “(i) where the total income of the claimant from all sources estimated in accordance with the provisions of the Income Tax Acts does not exceed one thousand pounds, half the standard rate of tax :
- (ii) where the total income of the claimant from all sources estimated as aforesaid exceeds one thousand pounds but does not exceed two thousand pounds, three-fourths of the standard rate of tax :
- (iii) where the total income of the claimant from all sources estimated as aforesaid exceeds two thousand pounds, the standard rate of tax.”

- (2) At the end of subsection (2) there shall be inserted the words " at the appropriate rate.
- (3) In paragraph (c) of subsection (3) after the words " or not " there shall be inserted the words " the amount of the tax calculated at the appropriate rate on an " amount equal to."
- (4) In paragraph (d) of subsection (3) for the words " exceed one hundred pounds in all " there shall be substituted the words " in any case exceed the amount of the tax " calculated at the appropriate rate on one hundred " pounds."
- (5) In paragraph (e) of subsection (3) for the words " three shillings in the pound " there shall be substituted the words " half the standard rate of tax. "
- (6) In the proviso to paragraph (e) of subsection (3) after the word " business " there shall be inserted the words " or for the benefit of the wife or widow of any such " employee or person or of his children or other " dependants."
- (7) At the end of the section there shall be inserted the following new subsections :—

“(8) Where a premium is paid by a wife out of her separate income in respect of an insurance on her own life or the life of her husband or a contract for any deferred annuity on her own life or the life of her husband, the same allowance of tax shall be made as if the premium were a premium paid by her husband

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for an insurance on his own life or for a contract for a deferred annuity on his own life, and this section shall apply accordingly.

- (9) " Where the tax ultimately payable by any person after deducting the allowance under this section is greater than the amount of tax which would be payable if the total income of that person exceeded one thousand pounds or two thousand pounds, as the case may be, the allowance under this section shall be increased by a sum representing the amount by which tax at one-fourth of the standard rate on the amount of the premiums or payment in respect of which the allowance is made exceeds the amount of the tax at the standard rate on the amount by which the total income falls short of one thousand pounds or two thousand pounds, as the case may be."

## 27 Relief in respect of Dominion income tax

- (1) If any person who has paid, by deduction or otherwise, or is liable to pay, United Kingdom income tax for any year of assessment on any part of his income proves to the satisfaction of the Special Commissioners that he has paid Dominion income tax for that year in respect of the same part of his income, he shall be entitled to relief from United Kingdom income tax paid or payable by him on that part of his income at a rate thereon to be determined as follows :—
- (a) if the Dominion rate of tax does not exceed one-half of the appropriate rate of United Kingdom tax, the rate at which relief is to be given shall be the Dominion rate of tax :
  - (b) In any other case the rate at which relief is to be given shall be one-half of the appropriate rate of United Kingdom tax.

For the purpose of this section, the expression " the appropriate rate of United Kingdom tax " means the rate at which the claimant for the year to which the claim relates has borne or is liable to bear United Kingdom income tax, and where the claimant is liable to United Kingdom super-tax the expression " the appropriate rate of United Kingdom tax " means a rate equal to the sum of the rates at which he has borne or is liable to bear United Kingdom income tax and super-tax respectively for that year.

- (2) Where a person has not established his claim to relief under this section for any year of assessment before the first day of January in that year, the relief shall be granted by way of repayment of tax.
- (3) Where by reason of the allowance of relief under this section the rate of United Kingdom income tax deducted from or paid in respect of any part of the income of any individual is less than the standard rate, and the rate of the relief so allowed is greater than the rate appropriate to the case of that individual, such an adjustment shall be made in allowing to that individual any relief to which he may be entitled under the provisions of this Part of this Act relating to the rate of tax on the first two hundred and twenty-five pounds of taxable income as may be necessary to secure that the amount of United Kingdom income tax finally paid or borne by him shall be equal to the amount which would have been paid or borne if the relief under this section had in the first instance been given at the rate appropriate to his case.
- (4) Notwithstanding anything in the Rules applicable to Case IV. or Case V. of Schedule D. or in any other provision of the Income Tax Acts, no deduction shall be made on account of the payment of Dominion income tax in estimating income for the purposes of United Kingdom income tax, and where income tax has been paid or is payable in any Dominion either on the income out of which income subject to United Kingdom



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income tax arises or is received, or as a direct charge in respect of that income, the income so subject to United Kingdom income tax shall be deemed to be income arising or received after deduction of Dominion income tax and an addition shall, in estimating income for the purposes of the United Kingdom income tax, be made to that income of the proportionate part of the income tax paid or payable in the Dominion in respect of the income out of which that income arises or is received together with the full amount of any Dominion income tax directly charged or chargeable in the Dominion in respect of that income :

Provided that—

- (a) where any income arising or received as aforesaid consists of dividends which are entrusted to any person in the United Kingdom for payment and the Special Commissioners are satisfied that the person so entrusted is not in a position to ascertain the amount of the addition to be made under this subsection, the assessment and charge may be made on the amount of the dividends as received by the person so entrusted, but in any such case the amount of the addition shall be chargeable on the recipient of the dividends under Case VI. of Schedule D.; and
- (b) where under the laws in force in any Dominion no provision is made for the allowance of relief from Dominion income tax in respect of the payment of United Kingdom income tax, then in assessing or charging income tax in the United Kingdom in respect of income assessed or charged to income tax in that Dominion a deduction shall be allowed in estimating income for the purpose of United Kingdom income tax of an amount equal to the difference between the amount of the Dominion income tax paid or payable in respect of the income and the total amount of the relief granted from the United Kingdom income tax in respect of the Dominion income tax for the period on the income of which the assessment or charge to United Kingdom income tax is computed.

In this subsection the expression " dividends " includes any interest, annuities, dividends, shares of annuities, pensions, or other annual payments or sums in respect of which tax is charged under the Rules applicable to Schedule C. or under Rule VII. of the Miscellaneous Rules applicable to Schedule D.

- (5) Where under Rule 20 of the General Rules applicable to Schedules A., B., C, D. and E., a body of persons is entitled to deduct income tax from any dividends, tax shall not in any case be deducted at a rate exceeding the rate of the United Kingdom income tax as reduced by any relief from that tax given under this section in respect of any payment of Dominion income tax.
- (6) Where under the law in force in any Dominion provision is made for the allowance of relief from Dominion income tax in respect of the payment of United Kingdom income tax, the obligation as to secrecy imposed by the Income Tax Acts upon persons employed in relation to Inland Revenue shall not prevent the disclosure to the authorised officer of the Government of the Dominion of such facts as may be necessary to enable the proper relief to be given in cases where relief is claimed both from United Kingdom income tax and from Dominion income tax.
- (7) The Commissioners of Inland Revenue may from time to time make regulations generally for carrying out the provisions of this section, and may, in particular, by those regulations provide :—

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- (a) For making such arrangements with the Government of any Dominion to which the last preceding subsection applies as may be necessary to enable the appropriate relief to be granted :
  - (b) For prescribing the year which in relation to any Dominion income tax is, for the purposes of relief under this section, to be taken as corresponding to the year of assessment for the purposes of United Kingdom income tax.
- (8) In this section :—
- (a) The expression " Dominion " means any British possession, or any territory which is under His Majesty's protection or in respect of which a mandate is being exercised by the Government of any part of His Majesty's dominions :
  - (b) The expressions " United Kingdom income tax " and " United Kingdom super-tax " mean respectively income tax and super-tax chargeable in accordance with the provisions of the Income Tax Acts :
  - (c) The expression " Dominion income tax " means any income tax or super-tax charged under any law in force in any Dominion, if that tax appears to the Special Commissioners to correspond with United Kingdom income tax or super-tax :
  - (d) The expression " Dominion rate of tax " means the rate determined by dividing the amount of the Dominion income tax paid for the year by the amount of the income in respect of which the Dominion income tax is charged for that year, except that where the Dominion income tax is charged on an amount other than the ascertained amount of the actual profits the Dominion rate of tax for the purposes of this section shall be determined by the Special Commissioners.

For the purposes of this section, the rate of United Kingdom income tax shall be ascertained by dividing by the amount of the taxable income of the person concerned the amount of tax payable by that person on that income before deduction of any relief granted in respect of life assurance premiums or any relief granted under the provisions of this section, and the rate of United Kingdom super-tax shall be ascertained by dividing the amount of the super-tax payable by any person by the amount of that person's total income from all sources as estimated for super-tax purposes.

## **28 Exemption in respect of income from scholarship**

- (1) Income arising from a scholarship held by a person receiving full-time instruction at a university, college, school, or other educational establishment, shall be exempt from income tax (including super-tax), and no account shall be taken of any such income in computing the amount of income for the purposes of the Income Tax Acts.
- (2) In this section the expression " scholarship " includes an exhibition, bursary, or any other similar educational endowment.
- (3) If any question arises whether any income is income arising from a scholarship held as aforesaid, the Commissioners of Inland Revenue may, on the request of the Income Tax Commissioners concerned, consult the Board of Education.

In the application of this subsection to Scotland and Ireland, the Scottish Education Department and the Lord Lieutenant, respectively, shall be substituted for the Board of Education.

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**29 Amendment of 9 & 10 Geo.5 c.32 s.19**

Section nineteen of the Finance Act, 1919, shall have effect as though for the word "seventy" there were substituted the words "one hundred and five," for the word "sixty" there were substituted the word "ninety," and for the words "fifty-two" there were substituted the words "seventy-eight."

**30 Extension of s.25 of 9 & 10 Geo.5 c.32**

Section twenty-five of the Finance Act, 1919 (which relates to the tax on income from converted Government securities), shall apply to securities which have been exchanged for five and three-quarter per cent. Exchequer Bonds, 1925, or for any other Government securities which may be issued at any time after the commencement of this Act, as it applies to securities which have been accepted as the equivalent of cash in payment for allotments of Victory Bonds.

**31 Computation of profits and gains for purposes of income tax in relation to corporation profits tax**

Paragraphs (1), (2) and (3) of Rule four of the Rules applicable to Cases I. and II. of Schedule D. (which provide for adjustment of income tax in cases where excess profits duty has been paid), shall have effect as if references therein to excess profits duty included corporation profits tax.

**32 Consequential and minor amendments to 8 & 9 Geo.5 c.40**

The amendments specified in the second column of the Third Schedule to this Act, which are consequential or relate to minor details, shall be made in the provisions of the Income Tax Act, 1918, specified in the first column of that schedule.

**33 Interpretation**

In this Part of this Act and in any subsequent enactment relating to income tax, except where otherwise expressly provided—

The expression "earned income" means income which is earned income within the meaning of section fourteen of the Income Tax Act, 1918, and also includes any income arising in respect of Civil List Pensions granted under the Civil List Act, 1837, as amended by any subsequent enactment:

The expression "relative" includes any person of whom the person claiming a deduction had the custody and whom he maintained at his own expense while that person was under the age of sixteen years :

The expression "standard rate of tax" means the full rate of income tax charged for the year:

The expression "assessable income" in the case of any income other than earned income means the amount of that income as estimated in accordance with the provisions of the Income Tax Acts.