



Finance Act 1921

1921 CHAPTER 32

PART II

INCOME TAX

31 Amendment of Rule 3(c) of the rules applicable to Cases I and II of Schedule D

The proviso to paragraph (c) of Rule 3 of the rules applicable to Cases I. and II. of Schedule D. in the Income Tax Act, 1918, shall have effect as though the words " shall not, unless in any particular case the "Commissioners are of opinion that, having regard to all the circumstances, some greater stun ought to be " deducted, exceed two-thirds," were therein substituted for the words " shall not exceed two-thirds. "