



# Finance (No. 2) Act 1915

## 1915 CHAPTER 89

### PART II

#### INCOME TAX

#### 27 Quarterly assessment and charge of employed persons

- (1) Weekly wage earners to whom this section applies shall be assessed and charged to income tax in respect of their wages in each quarter of the year instead of in the whole year, and shall in all cases be assessed and charged in respect of the actual amount of their wages for that quarter, and as respects any such assessment and charge and the collection of the tax the Income Tax Acts shall have effect as if income tax were charged for each quarter instead of for the year.
- (2) This section applies only to weekly wage earners employed by way of manual labour in respect of the wages arising from that employment, and does not apply to persons employed as clerks, typists, draftsmen, or in any other similar capacity:

The expression "weekly wage earner" means a person who receives wages which are calculated by reference to the hour, day, week, or any period less than a month, at whatever intervals the wages may be paid, or who receives wages, however calculated, which are paid daily, weekly, or at any less intervals than a month:

If any question arises whether any person is a person to whom this section applies, that question shall be determined jointly by the Commissioners of Inland Revenue and the general Commissioners, and their determination shall be final and conclusive on the question.

- (3) This section shall not have effect as respects the tax for the current income tax year.